

26 exemption; providing applicability; amending s.
27 196.202, F.S.; increasing the property tax exemption
28 for residents who are widows, widowers, blind persons,
29 or totally and permanently disabled persons; providing
30 applicability; creating s. 197.319, F.S.; defining
31 terms; specifying conditions under which persons whose
32 residential improvements are rendered uninhabitable
33 may receive a refund of taxes originally levied and
34 paid; specifying a formula for determining the amount
35 of the tax refund; providing directives to property
36 appraisers in issuing written statements to the tax
37 collector when granting refunds; providing directives
38 to tax collectors in calculating damage differentials
39 and processing refunds; providing a mechanism for
40 persons to file late applications for a refund of
41 taxes; requiring tax collectors to provide specified
42 information to the Department of Revenue and the
43 governing boards of each affected local government
44 annually; providing applicability; creating s.
45 197.3195, F.S.; defining the term "residential
46 improvement"; providing for an abatement of ad valorem
47 taxes and non-ad valorem assessments for certain
48 residential improvements destroyed due to a sudden and
49 unforeseen collapse; requiring property appraisers to
50 provide specified statements to tax collectors;

51 providing that owners of parcels meeting certain
52 requirements are not required to remit payments;
53 prohibiting property appraisers and tax collectors
54 from issuing specified notices for parcels meeting
55 certain requirements; requiring property appraisers to
56 notify taxpayers of the abatement of taxes and non-ad
57 valorem assessments under certain circumstances;
58 requiring value adjustment boards to dismiss petitions
59 under certain circumstances; specifying requirements
60 for determining the assessed value of certain new
61 homesteads; providing for a refund of taxes for
62 parcels meeting certain requirements under certain
63 circumstances; providing applicability; providing for
64 future repeal; providing for retroactive application;
65 amending 201.25, F.S.; exempting certain federal loans
66 from documentary stamp taxes; amending s. 212.04,
67 F.S.; exempting certain soccer matches held as part of
68 a FIFA World Cup from the sales taxes on admissions;
69 exempting certain Formula One Grand Prix race
70 admissions from the sales tax on admissions; amending
71 s. 212.05, F.S.; specifying the sales tax rate on new
72 mobile homes; defining the term "new mobile home";
73 amending s. 212.08, F.S.; exempting from sales and use
74 tax the sale of certain machinery and equipment that
75 produce electric or steam energy from burning

76 hydrogen; revising the total amount of community
77 contribution tax credits which may be granted;
78 defining the terms "green hydrogen" and "primarily
79 used"; exempting from sales and use tax certain
80 machinery and equipment involving green hydrogen,
81 certain types of ammonia, and certain electrochemical
82 reactions of green hydrogen and oxygen; providing
83 guidelines for purchasers to use in obtaining an
84 exemption; providing penalties; authorizing the
85 department to adopt rules; amending s. 213.053, F.S.;
86 authorizing the Department of Revenue to make certain
87 information available to the Department of
88 Transportation to administer the credit for qualified
89 railroad reconstruction or replacement expenditures;
90 amending s. 220.02, F.S.; specifying the method for
91 applying certain railroad reconstruction or
92 replacement expenditure credits against the corporate
93 income tax or franchise tax; amending s. 220.03, F.S.;
94 adopting the Internal Revenue Code in effect on
95 January 1, 2022; providing an effective date;
96 providing for retroactive operation; amending s.
97 220.13, F.S.; revising the definition of the term
98 "adjusted federal income" to adjust for certain
99 railroad reconstruction or replacement expenditure
100 credits; amending s. 220.183, F.S.; revising the total

101 amount of community contribution tax credits which may
102 be granted; amending s. 220.1876, F.S.; revising
103 backward by 1 year the taxable years for which the New
104 Worlds Reading Initiative credits are authorized;
105 amending s. 220.1877, F.S.; revising backward by 1
106 year the taxable years for which credits for
107 contributions to eligible charitable organizations are
108 authorized; creating s. 220.1915, F.S.; defining terms
109 related to expenditures for railroad reconstruction
110 and replacement; providing a specified tax credit for
111 qualifying railroads against the corporate income tax
112 if specified criteria are met; providing procedures
113 for receiving such tax credit; authorizing the
114 carryforward of such tax credit; authorizing the
115 department to adopt rules; amending s. 402.62, F.S.;
116 increasing the Strong Families tax credit cap;
117 amending s. 624.5105, F.S.; revising the total amount
118 of community contribution tax credits which may be
119 granted; amending s. 624.51056, F.S.; revising
120 backward by 1 year the taxable years for which the New
121 Worlds Reading Initiative tax credits are authorized;
122 amending s. 624.51057, F.S.; revising backward by 1
123 year the taxable years for which Strong Families tax
124 credits for contributions to eligible charitable
125 organizations are authorized; amending s. 1003.485,

126 F.S.; increasing the allowable carryforward of unused
127 eligible contributions from one state fiscal year to
128 the next for the New Worlds Reading Initiative;
129 providing legislative intent; providing for a
130 retroactive refund of certain taxes paid; specifying
131 the treatment of specified contributions under the
132 Strong Families tax credit program and the New Worlds
133 Reading Initiative tax credit program for a specified
134 year; providing directives for receiving a refund of
135 previously paid taxes; prohibiting such refund from
136 exceeding a specified amount; providing a carryforward
137 period; prohibiting refund payments after a specified
138 date; authorizing the department to adopt emergency
139 rules related to the Strong Families tax credit
140 program and the New Worlds Reading Initiative tax
141 credit program; providing for retroactive operation;
142 exempting from sales and use tax the retail sale of
143 certain clothing, wallets, bags, school supplies,
144 learning aids and jigsaw puzzles, and personal
145 computers and personal computer-related accessories
146 during a specified timeframe; defining terms;
147 specifying locations where the tax exemptions do not
148 apply; authorizing certain dealers to opt out of
149 participating in the tax holiday, subject to certain
150 requirements; authorizing the department to adopt

151 emergency rules; exempting from sales and use tax
 152 specified disaster preparedness supplies during a
 153 specified timeframe; defining terms; specifying
 154 locations where the tax exemptions do not apply;
 155 authorizing the department to adopt emergency rules;
 156 exempting from sales and use tax admissions to certain
 157 events, performances, and facilities during specified
 158 timeframes, certain season tickets, and the retail
 159 sale of certain boating and water activity, camping,
 160 fishing, general outdoor, and residential pool
 161 supplies and sporting equipment during specified
 162 timeframes; defining terms; specifying locations where
 163 the exemptions do not apply; authorizing the
 164 department to adopt emergency rules; exempting from
 165 the sales and use tax the retail sale of tools used by
 166 skilled trade workers during a specified timeframe;
 167 authorizing the department to adopt emergency rules;
 168 exempting from sales and use tax the retail sale of
 169 children's books during a specified timeframe;
 170 defining terms; authorizing the department to adopt
 171 emergency rules; exempting from sales and use tax the
 172 retail sale of new ENERGY STAR appliances during a
 173 specified timeframe; defining a term; exempting from
 174 sales and use tax the retail sale of children's
 175 diapers during a specified timeframe; exempting from

176 sales and use tax the retail sale of baby and toddler
 177 clothing during a specified timeframe; exempting from
 178 sales and use tax the retail sale of impact-resistant
 179 windows, impact-resistant doors, and impact-resistant
 180 garage doors during a specified timeframe; authorizing
 181 the department to adopt emergency rules; providing
 182 effective dates.

183

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

185

186 Section 1. Effective January 1, 2023, section 193.4613,
 187 Florida Statutes, is created to read:

188 193.4613 Agricultural lands used in production of
 189 aquaculture; assessment.—

190 (1) For purposes of this section, the terms "aquaculture"
 191 and "aquaculture products" have the same meanings as in s.
 192 597.0015.

193 (2) (a) When proper application for agricultural assessment
 194 has been made and granted pursuant to s. 193.461, and the
 195 property owner requests assessment pursuant to this section, the
 196 assessment of land used in the production of aquaculture
 197 products shall be based solely on its agricultural use,
 198 consistent with the use factors specified in s. 193.461(6)(a),
 199 and assessed pursuant to paragraph (c).

200 (b) Notwithstanding any provision relating to annual

201 assessments in s. 192.042, the property appraiser shall rely on
202 5-year moving average data when utilizing the income methodology
203 approach in assessing property used for purposes under this
204 section.

205 (c) For purposes of the income methodology approach to the
206 assessment of land used in the production of aquaculture
207 products, structures and equipment located on the property used
208 for producing aquaculture products are considered a part of the
209 average yield per acre and have no separately assessable
210 contributory value.

211 (d) If a request for assessment under this section is
212 granted, the property must be assessed as provided in this
213 section for 10 years unless the ownership or use of the property
214 changes. The property appraiser may not require annual
215 application. The property appraiser may require the property
216 owner to annually submit audited financial statements.

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

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

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

226 | 194.032 Hearing purposes; timetable.—

227 | (1)

228 | (b) Notwithstanding the provisions of paragraph (a), the
 229 | value adjustment board may meet prior to the approval of the
 230 | assessment rolls by the Department of Revenue, but not earlier
 231 | than July 1, to hear appeals pertaining to the denial by the
 232 | property appraiser of exemptions, tax abatements under s.
 233 | 197.318 and s. 197.3195, tax refunds under s. 197.319,
 234 | agricultural and high-water recharge classifications,
 235 | classifications as historic property used for commercial or
 236 | certain nonprofit purposes, and deferrals under subparagraphs
 237 | (a)2., 3., and 4. In such event, however, the board may not
 238 | certify any assessments under s. 193.122 until the Department of
 239 | Revenue has approved the assessments in accordance with s.
 240 | 193.1142 and all hearings have been held with respect to the
 241 | particular parcel under appeal.

242 | Section 4. Paragraphs (k) through (q) of subsection (2) of
 243 | section 196.173, Florida Statutes, are redesignated as
 244 | paragraphs (j) through (p), respectively, present paragraph (j)
 245 | of that subsection is amended, and new paragraphs (q) and (r)
 246 | are added to that subsection, to read:

247 | 196.173 Exemption for deployed servicemembers.—

248 | (2) The exemption is available to servicemembers who were
 249 | deployed during the preceding calendar year on active duty
 250 | outside the continental United States, Alaska, or Hawaii in

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251 support of any of the following military operations:

252 ~~(j) Operation Observant Compass, which began in October~~
253 ~~2011.~~

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

256 (r) European Reassurance Initiative/European Deterrence
257 Initiative, which began in 2014.

258

259 The Department of Revenue shall notify all property appraisers
260 and tax collectors in this state of the designated military
261 operations.

262 Section 5. The amendments made by this act to s.
263 196.173(2), Florida Statutes, first apply to the 2022 ad valorem
264 tax roll.

265 Section 6. Application deadline for additional ad valorem
266 tax exemption for specified deployments.-

267 (1) Notwithstanding the filing deadline contained in s.
268 196.173(6), Florida Statutes, for the 2022 ad valorem tax roll,
269 the deadline for an applicant to file an application with the
270 property appraiser for an additional ad valorem tax exemption
271 under s. 196.173, Florida Statutes, is June 1, 2022.

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

274 (a) The applicant files an application for the exemption
275 on or before the 25th day after the property appraiser mails the

276 notice required under s. 194.011(1), Florida Statutes;
277 (b) The applicant is qualified for the exemption; and
278 (c) The applicant produces sufficient evidence, as
279 determined by the property appraiser, which demonstrates that
280 the applicant was unable to apply for the exemption in a timely
281 manner or otherwise demonstrates extenuating circumstances that
282 warrant granting the exemption.

283 (3) If the property appraiser denies an application under
284 subsection (2), the applicant may file, pursuant to s.
285 194.011(3), Florida Statutes, a petition with the value
286 adjustment board which requests that the exemption be granted.
287 Such petition must be filed on or before the 25th day after the
288 property appraiser mails the notice required under s.
289 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
290 Florida Statutes, the eligible servicemember is not required to
291 pay a filing fee for such petition. Upon reviewing the petition,
292 the value adjustment board may grant the exemption if the
293 applicant is qualified for the exemption and demonstrates
294 extenuating circumstances, as determined by the board, which
295 warrant granting the exemption.

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

298 Section 7. Subsection (2) of section 196.1978, Florida
299 Statutes, is amended to read:
300 196.1978 Affordable housing property exemption.—

301 (2) (a) Notwithstanding ss. 196.195 and 196.196, property
 302 in a multifamily project that meets the requirements of this
 303 paragraph is considered property used for a charitable purpose
 304 and is exempt from ad valorem tax beginning with the January 1
 305 assessment after the 15th completed year from ~~of the term of~~ the
 306 earliest of:

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

311 2. The first day of the first taxable year in which the
 312 property was placed in service as an affordable housing property
 313 that provides housing to natural persons or families meeting the
 314 extremely-low-income, very-low-income, or low-income limits
 315 specified in s. 420.0004; or

316 3. The date the property received a certificate of
 317 occupancy or a certificate of substantial completion, as
 318 applicable, allowing the property to be used as an affordable
 319 housing property that provides housing to natural persons or
 320 families meeting the extremely-low-income, very-low-income, or
 321 low-income limits specified in s. 420.0004.

322 (b) The multifamily project must:

323 1. Contain more than 70 units that are used to provide
 324 affordable housing to natural persons or families meeting the

325 extremely-low-income, very-low-income, or low-income limits
 326 specified in s. 420.0004; and

327 2. Be subject to an agreement with the Florida Housing
 328 Finance Corporation recorded in the official records of the
 329 county in which the property is located to provide affordable
 330 housing to natural persons or families meeting the extremely-
 331 low-income, very-low-income, or low-income limits specified in
 332 s. 420.0004.

333
 334 This exemption terminates if the property no longer serves
 335 extremely-low-income, very-low-income, or low-income persons
 336 pursuant to the recorded agreement.

337 (c)~~(b)~~ To receive the exemption under paragraph (a), a
 338 qualified applicant must submit an application to the county
 339 property appraiser by March 1.

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

345 Section 8. The amendments made by this act to s.
 346 196.1978(2), Florida Statutes, first apply to the 2023 ad
 347 valorem tax roll.

348 Section 9. Effective January 1, 2023, subsection (1) of
 349 section 196.202, Florida Statutes, is amended to read:

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350 196.202 Property of widows, widowers, blind persons, and
 351 persons totally and permanently disabled.—

352 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 353 widower, blind person, or totally and permanently disabled
 354 person who is a bona fide resident of this state is exempt from
 355 taxation. As used in this section, the term "totally and
 356 permanently disabled person" means a person who is currently
 357 certified by a physician licensed in this state, by the United
 358 States Department of Veterans Affairs or its predecessor, or by
 359 the Social Security Administration to be totally and permanently
 360 disabled.

361 Section 10. The amendment made by this act to s.
 362 196.202(1), Florida Statutes, first applies to the 2023 ad
 363 valorem tax roll.

364 Section 11. Effective January 1, 2023, section 197.319,
 365 Florida Statutes, is created to read:

366 197.319 Refund of taxes for residential improvements
 367 rendered uninhabitable by a catastrophic event.—

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

369 (a) "Catastrophic event" means an event of misfortune or
 370 calamity that renders one or more residential improvements
 371 uninhabitable. It does not include an event caused, directly or
 372 indirectly, by the property owner with the intent to damage or
 373 destroy the residential improvement.

374 (b) "Catastrophic event refund" means the product arrived

375 at by multiplying the damage differential by the amount of
376 timely paid taxes that were initially levied in the year in
377 which the catastrophic event occurred.

378 (c) "Damage differential" means the product arrived at by
379 multiplying the percent change in value by a ratio, the
380 numerator of which is the number of days the residential
381 improvement was rendered uninhabitable in the year in which the
382 catastrophic event occurred, and the denominator of which is
383 365.

384 (d) "Percent change in value" means the difference between
385 a residential parcel's just value as of January 1 of the year in
386 which the catastrophic event occurred and its postcatastrophic
387 event just value expressed as a percentage of the parcel's just
388 value as of January 1 of the year in which the catastrophic
389 event occurred.

390 (e) "Postcatastrophic event just value" means the just
391 value of the residential parcel on January 1 of the year in
392 which a catastrophic event occurred, reduced to reflect the just
393 value of the residential parcel after the catastrophic event
394 that rendered the residential improvement thereon uninhabitable
395 and before any subsequent repairs. For purposes of this
396 paragraph, a residential improvement that is uninhabitable has
397 no value attached to it. The catastrophic event refund is
398 determined only for purposes of calculating tax refunds for the
399 year or years in which the residential improvement is

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400 uninhabitable as a result of the catastrophic event and does not
401 determine a parcel's just value as of January 1 each year.

402 (f) "Residential improvement" means an improved
403 residential dwelling or house that is owned and used as a
404 homestead as defined in s. 196.012(13) or nonhomestead
405 residential property as defined in s. 193.1554(1). A residential
406 improvement does not include a structure that is not essential
407 to the use and occupancy of the residential dwelling or house,
408 including, but not limited to, a detached utility building,
409 detached carport, detached garage, bulkhead, fence, or swimming
410 pool, and does not include land.

411 (g) "Uninhabitable" means the loss of use and occupancy of
412 a residential improvement for the purpose for which it was
413 constructed, as evidenced by documentation, including, but not
414 limited to, utility bills, insurance information, contractors'
415 statements, building permit applications, or building inspection
416 certificates of occupancy.

417 (2) If a residential improvement is rendered uninhabitable
418 for at least 30 days due to a catastrophic event, taxes
419 originally levied and paid for the tax year in which the
420 catastrophic event occurred may be refunded in the following
421 manner:

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

424 1. If the residential improvement is restored to a

425 habitable condition before December 1 of the year in which the
426 catastrophic event occurred, no sooner than 30 days after the
427 residential improvement that was rendered uninhabitable has been
428 restored to a habitable condition; or

429 2. No later than March 1 of the year immediately following
430 the catastrophic event.

431
432 The application for refund must be made on a form prescribed by
433 the department and furnished by the property appraiser. The
434 property appraiser may request supporting documentation be
435 submitted along with the application, including, but not limited
436 to, utility bills, insurance information, contractors'
437 statements, building permit applications, or building inspection
438 certificates of occupancy, for purposes of determining
439 conditions of uninhabitability and subsequent habitability
440 following any repairs.

441 (b) The application for refund must identify the
442 residential parcel upon which the residential improvement was
443 rendered uninhabitable by a catastrophic event, the date on
444 which the catastrophic event occurred, and the number of days
445 the residential improvement was uninhabitable during the
446 calendar year in which the catastrophic event occurred.

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

449 (d) Upon receipt of an application for refund, the

450 property appraiser must investigate the statements contained in
451 the application to determine if the applicant is entitled to a
452 refund of taxes. If the property appraiser determines that the
453 applicant is not entitled to a refund, the applicant may file a
454 petition with the value adjustment board, pursuant to s.
455 194.011(3), requesting that the refund be granted.

456 (e) If the property appraiser determines that the
457 applicant is entitled to a refund, the property appraiser must
458 issue an official written statement to the tax collector within
459 30 days after the determination, but no later than by April 1 of
460 the year following the date on which the catastrophic event
461 occurred, that provides:

462 1. The just value of the residential improvement as
463 determined by the property appraiser on January 1 of the year in
464 which the catastrophic event for which the applicant is claiming
465 a refund occurred.

466 2. The number of days during the calendar year during
467 which the residential improvement was uninhabitable.

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

470 4. The percent change in value applicable to the
471 residential parcel.

472 (3) Upon receipt of the written statement from the
473 property appraiser, the tax collector shall calculate the damage
474 differential pursuant to this section and process a refund in an

475 amount equal to the catastrophic event refund.

476 (4) Any person who is qualified to have his or her
477 property taxes refunded under subsection (2) but fails to file
478 an application by March 1 of the year immediately following the
479 year in which the catastrophic event occurred may file an
480 application for refund under this subsection and may file a
481 petition with the value adjustment board, pursuant to s.
482 194.011(3), requesting that a refund under this subsection be
483 granted. Such petition may be filed at any time during the
484 taxable year on or before the 25th day following the mailing of
485 the notice of proposed property taxes and non-ad valorem
486 assessments by the property appraiser as provided in s.
487 194.011(1). Upon reviewing the petition, if the person is
488 qualified to receive the refund under this subsection and
489 demonstrates particular extenuating circumstances determined by
490 the property appraiser or the value adjustment board to warrant
491 granting a late application for refund, the property appraiser
492 or the value adjustment board may grant a refund.

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

495 (a) The department of the total reduction in taxes for all
496 properties that qualified for a refund pursuant to this section
497 for the year.

498 (b) The governing board of each affected local government
499 of the reduction in such local government's taxes that occurred

500 pursuant to this section.

501 (6) This section does not affect the requirements of s.
502 197.333.

503 Section 12. Section 197.319, Florida Statutes, created by
504 this act, first applies to the 2023 ad valorem tax roll.

505 Section 13. Section 197.3195, Florida Statutes, is created
506 to read:

507 197.3195 Abatement of ad valorem taxes and non-ad valorem
508 assessments following destruction caused by a sudden and
509 unforeseen collapse.-

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

513 (2) Each parcel owned and assessed as homestead property
514 under s. 193.155 or as nonhomestead residential property under
515 s. 193.1554 which is within a residential improvement that is
516 destroyed due to a sudden and unforeseen collapse of the
517 residential improvement or due to the subsequent demolition of
518 the residential improvement after such collapse is eligible for
519 an abatement of all taxes and non-ad valorem assessments for the
520 year in which the destruction occurred if the property appraiser
521 determines that the condition of the residential improvement on
522 the January 1 immediately preceding the collapse was such that
523 the residential improvement had no value due to a latent defect
524 of the property not readily discernable by inspection.

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

529 (b) For parcels meeting the requirements of this
530 subsection, a parcel owner is not required to remit a payment,
531 the property appraiser may not issue a notice of proposed
532 property taxes pursuant to s. 200.069, and the tax collector may
533 not issue a tax notice pursuant to s. 197.322. In lieu of the
534 notice of proposed property taxes, the property appraiser must
535 notify the taxpayer that all taxes and non-ad valorem
536 assessments have been abated for the year in which the property
537 was destroyed. If a parcel owner files a petition to the value
538 adjustment board concerning the value of the parcel for the year
539 of the collapse, the value adjustment board must dismiss the
540 petition.

541 (3) For purposes of determining the assessed value under
542 s. 193.155(8) of a new homestead established by an owner of a
543 parcel within the destroyed residential improvement, the just
544 value and assessed value of the parcel on the January 1 of the
545 year preceding the year of the destruction must be used.

546 (4) Tax payments received by the tax collector for taxes
547 levied in the year of collapse on parcels meeting the
548 requirements of subsection (2) are eligible for a refund upon
549 application made to the tax collector. For purposes of this

550 subsection, the parcel owner or the parcel owner's legal
551 representative may apply for a refund.

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

555 (6) This section is repealed December 31, 2023, unless
556 reviewed and saved from repeal through reenactment by the
557 Legislature.

558 Section 14. Section 197.3195, Florida Statutes, created by
559 this act, applies retroactively to January 1, 2021.

560 Section 15. Subsection (2) of section 201.25, Florida
561 Statutes, is renumbered as subsection (3), and a new subsection
562 (2) is added to that section to read:

563 201.25 Tax exemptions for certain loans.—There shall be
564 exempt from all taxes imposed by this chapter:

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

568 Section 16. Paragraph (a) of subsection (2) of section
569 212.04, Florida Statutes, is amended to read:

570 212.04 Admissions tax; rate, procedure, enforcement.—

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

572 1. Admissions to athletic or other events sponsored by
573 elementary schools, junior high schools, middle schools, high
574 schools, community colleges, public or private colleges and

575 universities, deaf and blind schools, facilities of the youth
576 services programs of the Department of Children and Families,
577 and state correctional institutions if only student, faculty, or
578 inmate talent is used. However, this exemption does not apply to
579 admission to athletic events sponsored by a state university,
580 and the proceeds of the tax collected on such admissions shall
581 be retained and used by each institution to support women's
582 athletics as provided in s. 1006.71(2)(c).

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

588 3. Admission charges to an event sponsored by a
589 governmental entity, sports authority, or sports commission if
590 held in a convention hall, exhibition hall, auditorium, stadium,
591 theater, arena, civic center, performing arts center, or
592 publicly owned recreational facility and if 100 percent of the
593 risk of success or failure lies with the sponsor of the event
594 and 100 percent of the funds at risk for the event belong to the
595 sponsor, and student or faculty talent is not exclusively used.
596 As used in this subparagraph, the terms "sports authority" and
597 "sports commission" mean a nonprofit organization that is exempt
598 from federal income tax under s. 501(c)(3) of the Internal
599 Revenue Code and that contracts with a county or municipal

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

602 4. An admission paid by a student, or on the student's
603 behalf, to any required place of sport or recreation if the
604 student's participation in the sport or recreational activity is
605 required as a part of a program or activity sponsored by, and
606 under the jurisdiction of, the student's educational institution
607 if his or her attendance is as a participant and not as a
608 spectator.

609 5. Admissions to the National Football League championship
610 game or Pro Bowl; admissions to any semifinal game or
611 championship game of a national collegiate tournament;
612 admissions to a Major League Baseball, Major League Soccer,
613 National Basketball Association, or National Hockey League all-
614 star game; admissions to the Major League Baseball Home Run
615 Derby held before the Major League Baseball All-Star Game;
616 admissions to any FIFA World Cup match sanctioned by the
617 Fédération Internationale de Football Association (FIFA),
618 including any qualifying match held up to 12 months before the
619 FIFA World Cup matches; admissions to any Formula One Grand Prix
620 race sanctioned by Fédération Internationale de l'Automobile,
621 including any qualifying or support races held at the circuit up
622 to 72 hours before the grand prix race; or admissions to
623 National Basketball Association all-star events produced by the
624 National Basketball Association and held at a facility such as

625 an arena, convention center, or municipal facility.

626 6. A participation fee or sponsorship fee imposed by a
627 governmental entity as described in s. 212.08(6) for an athletic
628 or recreational program if the governmental entity by itself, or
629 in conjunction with an organization exempt under s. 501(c)(3) of
630 the Internal Revenue Code of 1954, as amended, sponsors,
631 administers, plans, supervises, directs, and controls the
632 athletic or recreational program.

633 7. Admissions to live theater, live opera, or live ballet
634 productions in this state which are sponsored by an organization
635 that has received a determination from the Internal Revenue
636 Service that the organization is exempt from federal income tax
637 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
638 amended, if the organization actively participates in planning
639 and conducting the event, is responsible for the safety and
640 success of the event, is organized for the purpose of sponsoring
641 live theater, live opera, or live ballet productions in this
642 state, has more than 10,000 subscribing members and has among
643 the stated purposes in its charter the promotion of arts
644 education in the communities it serves, and will receive at
645 least 20 percent of the net profits, if any, of the events the
646 organization sponsors and will bear the risk of at least 20
647 percent of the losses, if any, from the events it sponsors if
648 the organization employs other persons as agents to provide
649 services in connection with a sponsored event. Before March 1 of

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650 each year, such organization may apply to the department for a
651 certificate of exemption for admissions to such events sponsored
652 in this state by the organization during the immediately
653 following state fiscal year. The application must state the
654 total dollar amount of admissions receipts collected by the
655 organization or its agents from such events in this state
656 sponsored by the organization or its agents in the year
657 immediately preceding the year in which the organization applies
658 for the exemption. Such organization shall receive the exemption
659 only to the extent of \$1.5 million multiplied by the ratio that
660 such receipts bear to the total of such receipts of all
661 organizations applying for the exemption in such year; however,
662 such exemption granted to any organization may not exceed 6
663 percent of such admissions receipts collected by the
664 organization or its agents in the year immediately preceding the
665 year in which the organization applies for the exemption. Each
666 organization receiving the exemption shall report each month to
667 the department the total admissions receipts collected from such
668 events sponsored by the organization during the preceding month
669 and shall remit to the department an amount equal to 6 percent
670 of such receipts reduced by any amount remaining under the
671 exemption. Tickets for such events sold by such organizations
672 may not reflect the tax otherwise imposed under this section.

673 8. Entry fees for participation in freshwater fishing
674 tournaments.

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

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

680 11. Admissions to and membership fees for gun clubs. For
 681 purposes of this subparagraph, the term "gun club" means an
 682 organization whose primary purpose is to offer its members
 683 access to one or more shooting ranges for target or skeet
 684 shooting.

685 Section 17. Paragraph (n) is added to subsection (1) of
 686 section 212.05, Florida Statutes, to read:

687 212.05 Sales, storage, use tax.—It is hereby declared to
 688 be the legislative intent that every person is exercising a
 689 taxable privilege who engages in the business of selling
 690 tangible personal property at retail in this state, including
 691 the business of making or facilitating remote sales; who rents
 692 or furnishes any of the things or services taxable under this
 693 chapter; or who stores for use or consumption in this state any
 694 item or article of tangible personal property as defined herein
 695 and who leases or rents such property within the state.

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

699 (n) At the rate of 3 percent of the sales price on the

700 retail sale of a new mobile home. As used in this paragraph, the
 701 term "new mobile home" has the same meaning as in s. 319.001.

702 Section 18. Paragraphs (c) and (p) of subsection (5) and
 703 paragraph (b) of subsection (7) of section 212.08, Florida
 704 Statutes, are amended, and paragraph (ppp) is added to
 705 subsection (7) of that section, to read:

706 212.08 Sales, rental, use, consumption, distribution, and
 707 storage tax; specified exemptions.—The sale at retail, the
 708 rental, the use, the consumption, the distribution, and the
 709 storage to be used or consumed in this state of the following
 710 are hereby specifically exempt from the tax imposed by this
 711 chapter.

712 (5) EXEMPTIONS; ACCOUNT OF USE.—

713 (c) Machinery and equipment used in production of
 714 electrical or steam energy.—

715 1. The purchase of machinery and equipment for use at a
 716 fixed location which machinery and equipment are necessary in
 717 the production of electrical or steam energy resulting from the
 718 burning of hydrogen or boiler fuels other than residual oil is
 719 exempt from the tax imposed by this chapter. Such electrical or
 720 steam energy must be primarily for use in manufacturing,
 721 processing, compounding, or producing for sale items of tangible
 722 personal property in this state. Use of a de minimis amount of
 723 residual fuel to facilitate the burning of nonresidual fuel
 724 shall not reduce the exemption otherwise available under this

725 paragraph.

726 2. In facilities where machinery and equipment are
727 necessary to burn hydrogen, or both residual and nonresidual
728 fuels, the exemption shall be prorated. Such proration shall be
729 based upon the production of electrical or steam energy from
730 nonresidual fuels and hydrogen as a percentage of electrical or
731 steam energy from all fuels. If it is determined that 15 percent
732 or less of all electrical or steam energy generated was produced
733 by burning residual fuel, the full exemption shall apply.
734 Purchasers claiming a partial exemption shall obtain such
735 exemption by refund of taxes paid, or as otherwise provided in
736 the department's rules.

737 3. The department may adopt rules that provide for
738 implementation of this exemption. Purchasers of machinery and
739 equipment qualifying for the exemption provided in this
740 paragraph shall furnish the vendor with an affidavit stating
741 that the item or items to be exempted are for the use designated
742 herein. Any person furnishing a false affidavit to the vendor
743 for the purpose of evading payment of any tax imposed under this
744 chapter shall be subject to the penalty set forth in s. 212.085
745 and as otherwise provided by law. Purchasers with self-accrual
746 authority shall maintain all documentation necessary to prove
747 the exempt status of purchases.

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

749 1. Authorization.—Persons who are registered with the

750 department under s. 212.18 to collect or remit sales or use tax
751 and who make donations to eligible sponsors are eligible for tax
752 credits against their state sales and use tax liabilities as
753 provided in this paragraph:

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

756 b. The credit shall be granted as a refund against state
757 sales and use taxes reported on returns and remitted in the 12
758 months preceding the date of application to the department for
759 the credit as required in sub-subparagraph 3.c. If the annual
760 credit is not fully used through such refund because of
761 insufficient tax payments during the applicable 12-month period,
762 the unused amount may be included in an application for a refund
763 made pursuant to sub-subparagraph 3.c. in subsequent years
764 against the total tax payments made for such year. Carryover
765 credits may be applied for a 3-year period without regard to any
766 time limitation that would otherwise apply under s. 215.26.

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

770 d. All proposals for the granting of the tax credit
771 require the prior approval of the Department of Economic
772 Opportunity.

773 e. The total amount of tax credits which may be granted
774 for all programs approved under this paragraph and ss. 220.183

775 and 624.5105 is \$14.5 million in the 2022-2023 fiscal year and
 776 ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the~~
 777 ~~2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year
 778 thereafter for projects that provide housing opportunities for
 779 persons with special needs or homeownership opportunities for
 780 low-income households or very-low-income households and \$4.5
 781 ~~\$3.5 million~~ in the 2022-2023 fiscal year and in each fiscal
 782 year thereafter for all other projects. As used in this
 783 paragraph, the term "person with special needs" has the same
 784 meaning as in s. 420.0004 and the terms "low-income person,"
 785 "low-income household," "very-low-income person," and "very-low-
 786 income household" have the same meanings as in s. 420.9071.

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

790 2. Eligibility requirements.—

791 a. A community contribution by a person must be in the
 792 following form:

- 793 (I) Cash or other liquid assets;
- 794 (II) Real property, including 100 percent ownership of a
 795 real property holding company;
- 796 (III) Goods or inventory; or
- 797 (IV) Other physical resources identified by the Department
 798 of Economic Opportunity.

799

800 For purposes of this sub-subparagraph, the term "real property
801 holding company" means a Florida entity, such as a Florida
802 limited liability company, that is wholly owned by the person;
803 is the sole owner of real property, as defined in s.
804 192.001(12), located in the state; is disregarded as an entity
805 for federal income tax purposes pursuant to 26 C.F.R. s.
806 301.7701-3(b)(1)(ii); and at the time of contribution to an
807 eligible sponsor, has no material assets other than the real
808 property and any other property that qualifies as a community
809 contribution.

810 b. All community contributions must be reserved
811 exclusively for use in a project. As used in this sub-
812 subparagraph, the term "project" means activity undertaken by an
813 eligible sponsor which is designed to construct, improve, or
814 substantially rehabilitate housing that is affordable to low-
815 income households or very-low-income households; designed to
816 provide housing opportunities for persons with special needs;
817 designed to provide commercial, industrial, or public resources
818 and facilities; or designed to improve entrepreneurial and job-
819 development opportunities for low-income persons. A project may
820 be the investment necessary to increase access to high-speed
821 broadband capability in a rural community that had an enterprise
822 zone designated pursuant to chapter 290 as of May 1, 2015,
823 including projects that result in improvements to communications
824 assets that are owned by a business. A project may include the

825 provision of museum educational programs and materials that are
826 directly related to a project approved between January 1, 1996,
827 and December 31, 1999, and located in an area which was in an
828 enterprise zone designated pursuant to s. 290.0065 as of May 1,
829 2015. This paragraph does not preclude projects that propose to
830 construct or rehabilitate housing for low-income households or
831 very-low-income households on scattered sites or housing
832 opportunities for persons with special needs. With respect to
833 housing, contributions may be used to pay the following eligible
834 special needs, low-income, and very-low-income housing-related
835 activities:

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

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

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

844 (IV) Removal of liens recorded against residential
845 property by municipal, county, or special district local
846 governments if satisfaction of the lien is a necessary precedent
847 to the transfer of the property to a low-income person or very-
848 low-income person for the purpose of promoting home ownership.

849 Contributions for lien removal must be received from a

850 nonrelated third party.

851 c. The project must be undertaken by an "eligible

852 sponsor," which includes:

853 (I) A community action program;

854 (II) A nonprofit community-based development organization

855 whose mission is the provision of housing for persons with

856 special needs, low-income households, or very-low-income

857 households or increasing entrepreneurial and job-development

858 opportunities for low-income persons;

859 (III) A neighborhood housing services corporation;

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

861 (V) A community redevelopment agency created under s.

862 163.356;

863 (VI) A historic preservation district agency or

864 organization;

865 (VII) A local workforce development board;

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

867 1009.983;

868 (IX) An enterprise zone development agency created under

869 s. 290.0056;

870 (X) A community-based organization incorporated under

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

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

873 and whose bylaws and articles of incorporation include

874 affordable housing, economic development, or community

875 development as the primary mission of the corporation;

876 (XI) Units of local government;

877 (XII) Units of state government; or

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

880

881 A contributing person may not have a financial interest in the
882 eligible sponsor.

883 d. The project must be located in an area which was in an
884 enterprise zone designated pursuant to chapter 290 as of May 1,
885 2015, or a Front Porch Florida Community, unless the project
886 increases access to high-speed broadband capability in a rural
887 community that had an enterprise zone designated pursuant to
888 chapter 290 as of May 1, 2015, but is physically located outside
889 the designated rural zone boundaries. Any project designed to
890 construct or rehabilitate housing for low-income households or
891 very-low-income households or housing opportunities for persons
892 with special needs is exempt from the area requirement of this
893 sub-subparagraph.

894 e.(I) If, during the first 10 business days of the state
895 fiscal year, eligible tax credit applications for projects that
896 provide housing opportunities for persons with special needs or
897 homeownership opportunities for low-income households or very-
898 low-income households are received for less than the annual tax
899 credits available for those projects, the Department of Economic

900 Opportunity shall grant tax credits for those applications and
901 grant remaining tax credits on a first-come, first-served basis
902 for subsequent eligible applications received before the end of
903 the state fiscal year. If, during the first 10 business days of
904 the state fiscal year, eligible tax credit applications for
905 projects that provide housing opportunities for persons with
906 special needs or homeownership opportunities for low-income
907 households or very-low-income households are received for more
908 than the annual tax credits available for those projects, the
909 Department of Economic Opportunity shall grant the tax credits
910 for those applications as follows:

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

915 (B) If tax credit applications submitted for approved
916 projects of an eligible sponsor exceed \$200,000 in total, the
917 amount of tax credits granted pursuant to sub-sub-sub-
918 subparagraph (A) shall be subtracted from the amount of
919 available tax credits, and the remaining credits shall be
920 granted to each approved tax credit application on a pro rata
921 basis.

922 (II) If, during the first 10 business days of the state
923 fiscal year, eligible tax credit applications for projects other
924 than those that provide housing opportunities for persons with

925 special needs or homeownership opportunities for low-income
926 households or very-low-income households are received for less
927 than the annual tax credits available for those projects, the
928 Department of Economic Opportunity shall grant tax credits for
929 those applications and shall grant remaining tax credits on a
930 first-come, first-served basis for subsequent eligible
931 applications received before the end of the state fiscal year.
932 If, during the first 10 business days of the state fiscal year,
933 eligible tax credit applications for projects other than those
934 that provide housing opportunities for persons with special
935 needs or homeownership opportunities for low-income households
936 or very-low-income households are received for more than the
937 annual tax credits available for those projects, the Department
938 of Economic Opportunity shall grant the tax credits for those
939 applications on a pro rata basis.

940 3. Application requirements.—

941 a. An eligible sponsor seeking to participate in this
942 program must submit a proposal to the Department of Economic
943 Opportunity which sets forth the name of the sponsor, a
944 description of the project, and the area in which the project is
945 located, together with such supporting information as is
946 prescribed by rule. The proposal must also contain a resolution
947 from the local governmental unit in which the project is located
948 certifying that the project is consistent with local plans and
949 regulations.

950 b. A person seeking to participate in this program must
951 submit an application for tax credit to the Department of
952 Economic Opportunity which sets forth the name of the sponsor, a
953 description of the project, and the type, value, and purpose of
954 the contribution. The sponsor shall verify, in writing, the
955 terms of the application and indicate its receipt of the
956 contribution, and such verification must accompany the
957 application for tax credit. The person must submit a separate
958 tax credit application to the Department of Economic Opportunity
959 for each individual contribution that it makes to each
960 individual project.

961 c. A person who has received notification from the
962 Department of Economic Opportunity that a tax credit has been
963 approved must apply to the department to receive the refund.
964 Application must be made on the form prescribed for claiming
965 refunds of sales and use taxes and be accompanied by a copy of
966 the notification. A person may submit only one application for
967 refund to the department within a 12-month period.

968 4. Administration.—

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

972 b. The decision of the Department of Economic Opportunity
973 must be in writing, and, if approved, the notification shall
974 state the maximum credit allowable to the person. Upon approval,

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975 | the Department of Economic Opportunity shall transmit a copy of
976 | the decision to the department.

977 | c. The Department of Economic Opportunity shall
978 | periodically monitor all projects in a manner consistent with
979 | available resources to ensure that resources are used in
980 | accordance with this paragraph; however, each project must be
981 | reviewed at least once every 2 years.

982 | d. The Department of Economic Opportunity shall, in
983 | consultation with the statewide and regional housing and
984 | financial intermediaries, market the availability of the
985 | community contribution tax credit program to community-based
986 | organizations.

987 | (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
988 | entity by this chapter do not inure to any transaction that is
989 | otherwise taxable under this chapter when payment is made by a
990 | representative or employee of the entity by any means,
991 | including, but not limited to, cash, check, or credit card, even
992 | when that representative or employee is subsequently reimbursed
993 | by the entity. In addition, exemptions provided to any entity by
994 | this subsection do not inure to any transaction that is
995 | otherwise taxable under this chapter unless the entity has
996 | obtained a sales tax exemption certificate from the department
997 | or the entity obtains or provides other documentation as
998 | required by the department. Eligible purchases or leases made
999 | with such a certificate must be in strict compliance with this

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1000 subsection and departmental rules, and any person who makes an
 1001 exempt purchase with a certificate that is not in strict
 1002 compliance with this subsection and the rules is liable for and
 1003 shall pay the tax. The department may adopt rules to administer
 1004 this subsection.

1005 (b) Boiler fuels.—When purchased for use as a combustible
 1006 fuel, purchases of natural gas, residual oil, recycled oil,
 1007 waste oil, solid waste material, coal, sulfur, hydrogen, wood,
 1008 wood residues or wood bark used in an industrial manufacturing,
 1009 processing, compounding, or production process at a fixed
 1010 location in this state are exempt from the taxes imposed by this
 1011 chapter; however, such exemption shall not be allowed unless the
 1012 purchaser signs a certificate stating that the fuel to be
 1013 exempted is for the exclusive use designated herein. This
 1014 exemption does not apply to the use of boiler fuels that are not
 1015 used in manufacturing, processing, compounding, or producing
 1016 items of tangible personal property for sale, or to the use of
 1017 boiler fuels used by any firm subject to regulation by the
 1018 Division of Hotels and Restaurants of the Department of Business
 1019 and Professional Regulation.

1020 (ppp) Green hydrogen.—

1021 1. As used this paragraph, the term:

1022 a. "Green hydrogen" means hydrogen created using an
 1023 electrolytic process powered from renewable energy sources,
 1024 including solar energy, wind energy, and geothermal energy. The

1025 term also includes hydrogen created using the pyrolytic
 1026 decomposition of methane gas.

1027 b. "Primarily used" means a use of at least 50 percent.

1028 2. The following are exempt from the tax imposed by this
 1029 chapter:

1030 a. The purchase of machinery and equipment primarily used
 1031 in the production, storage, transportation, compression, or
 1032 blending of green hydrogen. The machinery and equipment must be
 1033 used at a fixed location.

1034 b. The purchase of machinery and equipment primarily used
 1035 in the production, storage, transportation, compression, or
 1036 blending of ammonia derived from green hydrogen, if the ammonia
 1037 will be converted back to green hydrogen before its use or sale.
 1038 The machinery and equipment must be used at a fixed location.

1039 c. The purchase of machinery and equipment that are
 1040 necessary to produce electrical energy resulting from the
 1041 electrochemical reaction of green hydrogen and oxygen in a fuel
 1042 cell. The electrical energy must be primarily used in
 1043 manufacturing, processing, compounding, or producing for sale
 1044 items of tangible personal property in this state. The machinery
 1045 and equipment must be used at a fixed location.

1046 3. Purchasers of machinery and equipment qualifying for
 1047 the exemption provided in this paragraph shall furnish the
 1048 vendor with an affidavit stating that the item or items to be
 1049 exempted are for the use designated herein. Purchasers with

1050 self-accrual authority pursuant to s. 212.183 are not required
 1051 to provide this affidavit but shall maintain all documentation
 1052 necessary to prove the exempt status of purchases.

1053 4. A person furnishing a false affidavit to the vendor for
 1054 the purpose of evading payment of any tax imposed under this
 1055 chapter shall be subject to the penalty set forth in s. 212.085
 1056 and as otherwise provided by law.

1057 5. The department may adopt rules to implement the
 1058 exemptions in this paragraph.

1059 Section 19. Subsection (23) is added to section 213.053,
 1060 Florida Statutes, to read:

1061 213.053 Confidentiality and information sharing.—

1062 (23) The department may make available to the Department
 1063 of Transportation, exclusively for official purposes,
 1064 information for the purpose of administering the credit for
 1065 qualified railroad reconstruction or replacement expenditures in
 1066 s. 220.1915.

1067 Section 20. Subsection (8) of section 220.02, Florida
 1068 Statutes, is amended to read:

1069 220.02 Legislative intent.—

1070 (8) It is the intent of the Legislature that credits
 1071 against either the corporate income tax or the franchise tax be
 1072 applied in the following order: those enumerated in s. 631.828,
 1073 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1074 those enumerated in s. 220.183, those enumerated in s. 220.182,

1075 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1076 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1077 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1078 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1079 those enumerated in s. 220.1876, those enumerated in s.
 1080 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1081 288.9916, those enumerated in s. 220.1899, those enumerated in
 1082 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated
 1083 in s. 220.198, and those enumerated in s. 220.1915.

1084 Section 21. Paragraph (n) of subsection (1) and paragraph
 1085 (c) of subsection (2) of section 220.03, Florida Statutes, are
 1086 amended to read:

1087 220.03 Definitions.—

1088 (1) SPECIFIC TERMS.—When used in this code, and when not
 1089 otherwise distinctly expressed or manifestly incompatible with
 1090 the intent thereof, the following terms shall have the following
 1091 meanings:

1092 (n) "Internal Revenue Code" means the United States
 1093 Internal Revenue Code of 1986, as amended and in effect on
 1094 January 1, 2022 ~~2021~~, except as provided in subsection (3).

1095 (2) DEFINITIONAL RULES.—When used in this code and neither
 1096 otherwise distinctly expressed nor manifestly incompatible with
 1097 the intent thereof:

1098 (c) Any term used in this code has the same meaning as
 1099 when used in a comparable context in the Internal Revenue Code

1100 and other statutes of the United States relating to federal
 1101 income taxes, as such code and statutes are in effect on January
 1102 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the
 1103 meaning of a term shall be taken at the time the term is applied
 1104 under this code.

1105 Section 22. The amendments made by this act to s.
 1106 220.03(1), Florida Statutes, shall take effect upon this act
 1107 becoming a law and operate retroactively to January 1, 2022.

1108 Section 23. Paragraph (a) of subsection (1) of section
 1109 220.13, Florida Statutes, is amended to read:

1110 220.13 "Adjusted federal income" defined.—

1111 (1) The term "adjusted federal income" means an amount
 1112 equal to the taxpayer's taxable income as defined in subsection
 1113 (2), or such taxable income of more than one taxpayer as
 1114 provided in s. 220.131, for the taxable year, adjusted as
 1115 follows:

1116 (a) Additions.—There shall be added to such taxable
 1117 income:

1118 1.a. The amount of any tax upon or measured by income,
 1119 excluding taxes based on gross receipts or revenues, paid or
 1120 accrued as a liability to the District of Columbia or any state
 1121 of the United States which is deductible from gross income in
 1122 the computation of taxable income for the taxable year.

1123 b. Notwithstanding sub-subparagraph a., if a credit taken
 1124 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to

1125 taxable income in a previous taxable year under subparagraph 11.
1126 and is taken as a deduction for federal tax purposes in the
1127 current taxable year, the amount of the deduction allowed shall
1128 not be added to taxable income in the current year. The
1129 exception in this sub-subparagraph is intended to ensure that
1130 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
1131 added in the applicable taxable year and does not result in a
1132 duplicate addition in a subsequent year.

1133 2. The amount of interest which is excluded from taxable
1134 income under s. 103(a) of the Internal Revenue Code or any other
1135 federal law, less the associated expenses disallowed in the
1136 computation of taxable income under s. 265 of the Internal
1137 Revenue Code or any other law, excluding 60 percent of any
1138 amounts included in alternative minimum taxable income, as
1139 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1140 taxpayer pays tax under s. 220.11(3).

1141 3. In the case of a regulated investment company or real
1142 estate investment trust, an amount equal to the excess of the
1143 net long-term capital gain for the taxable year over the amount
1144 of the capital gain dividends attributable to the taxable year.

1145 4. That portion of the wages or salaries paid or incurred
1146 for the taxable year which is equal to the amount of the credit
1147 allowable for the taxable year under s. 220.181. This
1148 subparagraph shall expire on the date specified in s. 290.016
1149 for the expiration of the Florida Enterprise Zone Act.

1150 5. That portion of the ad valorem school taxes paid or
1151 incurred for the taxable year which is equal to the amount of
1152 the credit allowable for the taxable year under s. 220.182. This
1153 subparagraph shall expire on the date specified in s. 290.016
1154 for the expiration of the Florida Enterprise Zone Act.

1155 6. The amount taken as a credit under s. 220.195 which is
1156 deductible from gross income in the computation of taxable
1157 income for the taxable year.

1158 7. That portion of assessments to fund a guaranty
1159 association incurred for the taxable year which is equal to the
1160 amount of the credit allowable for the taxable year.

1161 8. In the case of a nonprofit corporation which holds a
1162 pari-mutuel permit and which is exempt from federal income tax
1163 as a farmers' cooperative, an amount equal to the excess of the
1164 gross income attributable to the pari-mutuel operations over the
1165 attributable expenses for the taxable year.

1166 9. The amount taken as a credit for the taxable year under
1167 s. 220.1895.

1168 10. Up to nine percent of the eligible basis of any
1169 designated project which is equal to the credit allowable for
1170 the taxable year under s. 220.185.

1171 11. Any amount taken as a credit for the taxable year
1172 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in
1173 this subparagraph is intended to ensure that the same amount is
1174 not allowed for the tax purposes of this state as both a

1175 deduction from income and a credit against the tax. This
 1176 addition is not intended to result in adding the same expense
 1177 back to income more than once.

1178 12. The amount taken as a credit for the taxable year
 1179 under s. 220.193.

1180 13. Any portion of a qualified investment, as defined in
 1181 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1182 taken as a credit against income tax pursuant to s. 288.9916.

1183 14. The costs to acquire a tax credit pursuant to s.
 1184 288.1254(5) that are deducted from or otherwise reduce federal
 1185 taxable income for the taxable year.

1186 15. The amount taken as a credit for the taxable year
 1187 pursuant to s. 220.194.

1188 16. The amount taken as a credit for the taxable year
 1189 under s. 220.196. The addition in this subparagraph is intended
 1190 to ensure that the same amount is not allowed for the tax
 1191 purposes of this state as both a deduction from income and a
 1192 credit against the tax. The addition is not intended to result
 1193 in adding the same expense back to income more than once.

1194 17. The amount taken as a credit for the taxable year
 1195 pursuant to s. 220.198.

1196 18. The amount taken as a credit for the taxable year
 1197 pursuant to s. 220.1915.

1198 Section 24. Paragraph (c) of subsection (1) of section
 1199 220.183, Florida Statutes, is amended to read:

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1200 220.183 Community contribution tax credit.—

1201 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX

1202 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM

1203 SPENDING.—

1204 (c) The total amount of tax credit which may be granted

1205 for all programs approved under this section, s. 212.08(5)(p),

1206 and s. 624.5105 is \$14.5 million in the 2022-2023 fiscal year

1207 and \$12.5 million in the 2018-2019 fiscal year, \$13.5 million in

1208 the 2019-2020 fiscal year, and \$10.5 million in each fiscal year

1209 thereafter for projects that provide housing opportunities for

1210 persons with special needs as defined in s. 420.0004 and

1211 homeownership opportunities for low-income households or very-

1212 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~

1213 million in the 2022-2023 fiscal year and in each fiscal year

1214 thereafter for all other projects.

1215 Section 25. Subsection (1) of section 220.1876, Florida

1216 Statutes, is amended to read:

1217 220.1876 Credit for contributions to the New Worlds

1218 Reading Initiative.—

1219 (1) For taxable years beginning on or after January 1,

1220 2021 ~~2022~~, there is allowed a credit of 100 percent of an

1221 eligible contribution made to the New Worlds Reading Initiative

1222 under s. 1003.485 against any tax due for a taxable year under

1223 this chapter after the application of any other allowable

1224 credits by the taxpayer. An eligible contribution must be made

1225 | to the New Worlds Reading Initiative on or before the date the
 1226 | taxpayer is required to file a return pursuant to s. 220.222.
 1227 | The credit granted by this section shall be reduced by the
 1228 | difference between the amount of federal corporate income tax,
 1229 | taking into account the credit granted by this section, and the
 1230 | amount of federal corporate income tax without application of
 1231 | the credit granted by this section.

1232 | Section 26. Subsection (1) of section 220.1877, Florida
 1233 | Statutes, is amended to read:

1234 | 220.1877 Credit for contributions to eligible charitable
 1235 | organizations.—

1236 | (1) For taxable years beginning on or after January 1,
 1237 | 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1238 | eligible contribution made to an eligible charitable
 1239 | organization under s. 402.62 against any tax due for a taxable
 1240 | year under this chapter after the application of any other
 1241 | allowable credits by the taxpayer. An eligible contribution must
 1242 | be made to an eligible charitable organization on or before the
 1243 | date the taxpayer is required to file a return pursuant to s.
 1244 | 220.222. The credit granted by this section shall be reduced by
 1245 | the difference between the amount of federal corporate income
 1246 | tax, taking into account the credit granted by this section, and
 1247 | the amount of federal corporate income tax without application
 1248 | of the credit granted by this section.

1249 | Section 27. Section 220.1915, Florida Statutes, is created

1250 to read:

1251 220.1915 Credit for qualified railroad reconstruction or
 1252 replacement expenditures.-

1253 (1) For purposes of this section:

1254 (a) "Qualified expenditures" means gross expenditures made
 1255 in this state by a qualifying railroad during the calendar year
 1256 preceding the year in which the credit is claimed that qualify
 1257 for a credit under 26 U.S.C. 45G and were:

1258 1. For the maintenance, reconstruction, or replacement of
 1259 railroad infrastructure, including track, roadbed, bridges,
 1260 industrial leads and sidings, or track-related structures which
 1261 were owned or leased by the qualifying railroad; or

1262 2. For new construction by the qualifying railroad of
 1263 industrial leads, switches, spurs and sidings, and extensions of
 1264 existing sidings.

1265 (b) "Qualifying railroad" means any taxpayer that was a
 1266 Class II or Class III railroad operating in this state on the
 1267 last day of the calendar year for which a credit is claimed,
 1268 pursuant to the classifications in effect for that year as set
 1269 by the United States Surface Transportation Board or its
 1270 successor.

1271 (2) (a) For taxable years beginning on or after January 1,
 1272 2023, a qualifying railroad is eligible for a credit against the
 1273 tax imposed by this chapter if it:

1274 1. Had qualified expenditures in this state in the

1275 preceding calendar year; and

1276 2. Claimed and is allowed a qualified railroad track
1277 maintenance credit on its federal tax return for such qualified
1278 expenditures under 26 U.S.C. 45G.

1279 (b) The credit allowed under this section is equal to 50
1280 percent of a qualifying railroad's qualified expenditures
1281 incurred in this state in the prior calendar year, as limited by
1282 paragraph (c).

1283 (c) The amount of the credit may not exceed the product of
1284 \$3,500 and the number of miles of railroad track owned or leased
1285 within the state by the qualifying railroad as of the end of the
1286 calendar year in which the qualified expenditures were incurred.

1287 (3) A qualifying railroad must submit to the department
1288 with its return any information or documentation that the
1289 department may require to demonstrate eligibility for the credit
1290 allowed under this section. Such application must include an
1291 affidavit certifying that all information contained in the
1292 application is true and correct and supporting documentation
1293 must include a copy of any Form 8900, or its replacement, filed
1294 with the Internal Revenue Service for any credit under 26 U.S.C.
1295 45G for which the federal credit related in whole or in part to
1296 the qualified expenditures in this state for which the credit is
1297 sought. The department may consult with the Department of
1298 Transportation regarding the qualifications, ownership, or
1299 classification of any qualifying railroad applying for a credit

1300 under this section.

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

1310 (5) The department may adopt rules to implement the
 1311 provisions of this section.

1312 Section 28. Paragraph (a) of subsection (5) of section
 1313 402.62, Florida Statutes, is amended to read:

1314 402.62 Strong Families Tax Credit.—

1315 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1316 AND LIMITATIONS.—

1317 (a) Beginning in fiscal year 2022-2023 ~~2021-2022~~, the tax
 1318 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.

1319 Section 29. Paragraph (c) of subsection (1) of section
 1320 624.5105, Florida Statutes, is amended to read:

1321 624.5105 Community contribution tax credit; authorization;
 1322 limitations; eligibility and application requirements;
 1323 administration; definitions; expiration.—

1324 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1325 (c) The total amount of tax credit which may be granted
 1326 for all programs approved under this section and ss.
 1327 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-2023
 1328 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year,~~
 1329 ~~\$13.5 million in the 2019-2020 fiscal year,~~ and ~~\$10.5 million~~ in
 1330 each fiscal year thereafter for projects that provide housing
 1331 opportunities for persons with special needs as defined in s.
 1332 420.0004 or homeownership opportunities for low-income or very-
 1333 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~
 1334 million in the 2022-2023 fiscal year and in each fiscal year
 1335 thereafter for all other projects.

1336 Section 30. Subsection (1) of section 624.51056, Florida
 1337 Statutes, is amended to read:

1338 624.51056 Credit for contributions to the New Worlds
 1339 Reading Initiative.—

1340 (1) For taxable years beginning on or after January 1,
 1341 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1342 eligible contribution made to the New Worlds Reading Initiative
 1343 under s. 1003.485 against any tax due for a taxable year under
 1344 s. 624.509(1) after deducting from such tax deductions for
 1345 assessments made pursuant to s. 440.51; credits for taxes paid
 1346 under ss. 175.101 and 185.08; credits for income taxes paid
 1347 under chapter 220; and the credit allowed under s. 624.509(5),
 1348 as such credit is limited by s. 624.509(6). An eligible
 1349 contribution must be made to the New Worlds Reading Initiative

1350 on or before the date the taxpayer is required to file a return
 1351 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
 1352 credit against premium tax liability under this section is not
 1353 required to pay any additional retaliatory tax levied under s.
 1354 624.5091 as a result of claiming such credit. Section 624.5091
 1355 does not limit such credit in any manner.

1356 Section 31. Subsection (1) of section 624.51057, Florida
 1357 Statutes, is amended to read:

1358 624.51057 Credit for contributions to eligible charitable
 1359 organizations.—

1360 (1) For taxable years beginning on or after January 1,
 1361 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1362 eligible contribution made to an eligible charitable
 1363 organization under s. 402.62 against any tax due for a taxable
 1364 year under s. 624.509(1) after deducting from such tax
 1365 deductions for assessments made pursuant to s. 440.51; credits
 1366 for taxes paid under ss. 175.101 and 185.08; credits for income
 1367 taxes paid under chapter 220; and the credit allowed under s.
 1368 624.509(5), as such credit is limited by s. 624.509(6). An
 1369 eligible contribution must be made to an eligible charitable
 1370 organization on or before the date the taxpayer is required to
 1371 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 1372 claiming a credit against premium tax liability under this
 1373 section is not required to pay any additional retaliatory tax
 1374 levied under s. 624.5091 as a result of claiming such credit.

1375 Section 624.5091 does not limit such credit in any manner.
 1376 Section 32. Paragraph (b) of subsection (2) of section
 1377 1003.485, Florida Statutes, is amended to read:
 1378 1003.485 The New Worlds Reading Initiative.—
 1379 (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New
 1380 Worlds Reading Initiative is established under the department to
 1381 improve literacy skills and instill a love of reading by
 1382 providing high-quality, free books to students in kindergarten
 1383 through grade 5 who are reading below grade level.
 1384 (b) The administrator shall:
 1385 1. Develop, in consultation with the Just Read, Florida!
 1386 Office under s. 1001.215, a selection of high-quality books
 1387 encompassing diverse subjects and genres for each grade level to
 1388 be mailed to students in the initiative.
 1389 2. Distribute books at no cost to students as provided in
 1390 paragraph (4)(c) either directly or through an agreement with a
 1391 book distribution company.
 1392 3. Assist local implementation of the initiative by
 1393 providing marketing materials to school districts and any
 1394 partnering nonprofit organizations to assist with public
 1395 awareness campaigns and other activities designed to increase
 1396 family engagement and instill a love of reading in students.
 1397 4. Maintain a clearinghouse for information on national,
 1398 state, and local nonprofit organizations that support efforts to
 1399 improve literacy and provide books to children.

1400 5. Develop training materials for parents of students in
 1401 the initiative, including brief video training modules, which
 1402 engage families in reading and assist with improving student
 1403 literacy skills. The administrator shall periodically send, via
 1404 text message and e-mail, tips for facilitating reading at home
 1405 and hyperlinks to the video training modules.

1406 6. Annually submit to the department an annual financial
 1407 report that includes, at a minimum, the amount of eligible
 1408 contributions received by the administrator; the amount spent on
 1409 each activity required by this paragraph, including
 1410 administrative expenses; and the number of students and
 1411 households served under the initiative.

1412 7. Maintain separate accounts for operating funds and
 1413 funds for the purchase and delivery of books.

1414 8. Expend eligible contributions received only for the
 1415 purchase and delivery of books and to implement the requirements
 1416 of this section, as well as for administrative expenses not to
 1417 exceed 2 percent of total eligible contributions.
 1418 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry
 1419 forward up to 25 percent of eligible contributions made before
 1420 January 1 of each state fiscal year and 100 percent of eligible
 1421 contributions made on or after January 1 of each state fiscal
 1422 year to the following state fiscal year for purposes authorized
 1423 by this subsection. Any eligible contributions in excess of the
 1424 allowable ~~25 percent~~ carry forward not used to provide

1425 additional books throughout the year to eligible students shall
 1426 revert to the state treasury.

1427 9. Upon receipt of a contribution, provide the taxpayer
 1428 that made the contribution with a certificate of contribution. A
 1429 certificate of contribution must include the taxpayer's name
 1430 and, if available, its federal employer identification number;
 1431 the amount contributed; the date of contribution; and the name
 1432 of the administrator.

1433 Section 33. It is the intent of the Legislature for any
 1434 contributions made pursuant to earning a tax credit to be used
 1435 against the tax due under chapter 220, Florida Statutes, or
 1436 under s. 624.509(1), Florida Statutes, for taxable years
 1437 beginning January 1, 2021, through and including March 1, 2021,
 1438 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,
 1439 Florida Statutes, to be available to the contributing taxpayer
 1440 as a credit against the requested tax immediately upon receipt
 1441 of a certificate of contribution from the administrator of the
 1442 New Worlds Reading Initiative tax credit program or the
 1443 applicable charitable organization under the Strong Families tax
 1444 credit program. The taxpayer may use such credit against any
 1445 payment of estimated tax or installment payment for the tax year
 1446 indicated on the approval letter from the Department of Revenue
 1447 in accordance with this act and s. 402.62, Florida Statutes, or
 1448 s. 1003.485, Florida Statutes, as applicable.

1449 Section 34. Treatment of specified contributions under the

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1450 Strong Families tax credit program and the New Worlds Reading
1451 Initiative tax credit program.—

1452 (1) For purposes of any tax due under s. 624.509(1),
1453 Florida Statutes, for the 2021 taxable year, for which a return
1454 was due March 1, 2022, a taxpayer may apply for an allocation
1455 from the Department of Revenue under s. 402.62(5), Florida
1456 Statutes, or s. 1003.485(3), Florida Statutes, on or before May
1457 1, 2022.

1458 (a) Once the taxpayer has received an approval letter from
1459 the Department of Revenue, the taxpayer must make the designated
1460 contribution to the applicable charitable organization or
1461 administrator within 14 days, or on or before June 1, 2022,
1462 whichever is later.

1463 (b) Once the taxpayer has received a certificate of
1464 contribution from the charitable organization or administrator,
1465 the taxpayer has 14 days to file an application with the
1466 Department of Revenue for a refund of tax paid pursuant to s.
1467 624.509(1), Florida Statutes, for the 2021 taxable year, not to
1468 exceed the amount indicated on the certificate of contribution.

1469 (2) Any contribution amount on a certificate of
1470 contribution that is not refunded in accordance with this
1471 section shall be carried forward for the period specified in s.
1472 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida
1473 Statutes, as applicable.

1474 (3) The Department of Revenue may not issue refund

1475 payments under this section after June 30, 2023.

1476 Section 35. The Department of Revenue is authorized, and
1477 all conditions are deemed met, to adopt emergency rules under s.
1478 120.54(4), Florida Statutes, for the purpose of implementing
1479 changes related to the Strong Families tax credit program and
1480 the New Worlds Reading Initiative tax credit program made by
1481 this act. Notwithstanding any other law, emergency rules adopted
1482 under this section are effective for 6 months after adoption and
1483 may be renewed during the pendency of procedures to adopt
1484 permanent rules addressing the subject of the emergency rules.

1485 Section 36. This section and sections 33, 34, and 35, and
1486 the sections amending ss. 220.1876, 220.1877, 624.51056,
1487 624.51057, and 1003.485, Florida Statutes, shall take effect
1488 upon this act becoming a law and operate retroactively to July
1489 1, 2021.

1490 Section 37. Clothing, wallets, and bags; school supplies;
1491 learning aids and jigsaw puzzles; personal computers and
1492 personal computer-related accessories; sales tax holiday.—

1493 (1) The tax levied under chapter 212, Florida Statutes,
1494 may not be collected during the period from July 25, 2022,
1495 through August 7, 2022, on the retail sale of:

1496 (a) Clothing, wallets, or bags, including handbags,
1497 backpacks, fanny packs, and diaper bags, but excluding
1498 briefcases, suitcases, and other garment bags, having a sales
1499 price of \$100 or less per item. As used in this paragraph, the

1500 term "clothing" means:

1501 1. Any article of wearing apparel intended to be worn on
1502 or about the human body, excluding watches, watchbands, jewelry,
1503 umbrellas, and handkerchiefs; and

1504 2. All footwear, excluding skis, swim fins, roller blades,
1505 and skates.

1506 (b) School supplies having a sales price of \$50 or less
1507 per item. As used in this paragraph, the term "school supplies"
1508 means pens, pencils, erasers, crayons, notebooks, notebook
1509 filler paper, legal pads, binders, lunch boxes, construction
1510 paper, markers, folders, poster board, composition books, poster
1511 paper, scissors, cellophane tape, glue or paste, rulers,
1512 computer disks, staplers and staples used to secure paper
1513 products, protractors, compasses, and calculators.

1514 (c) Learning aids and jigsaw puzzles having a sales price
1515 of \$30 or less. As used in this paragraph, the term "learning
1516 aids" means flashcards or other learning cards, matching or
1517 other memory games, puzzle books and search-and-find books,
1518 interactive or electronic books and toys intended to teach
1519 reading or math skills, and stacking or nesting blocks or sets.

1520 (2) The tax levied under chapter 212, Florida Statutes,
1521 may not be collected during the period from July 25, 2022,
1522 through August 7, 2022, on personal computers or personal
1523 computer-related accessories purchased for noncommercial home or
1524 personal use having a sales price of \$1,500 or less. As used in

1525 this subsection, the term:

1526 (a) "Personal computers" includes electronic book readers,
1527 laptops, desktops, handhelds, tablets, or tower computers. The
1528 term does not include cellular telephones, video game consoles,
1529 digital media receivers, or devices that are not primarily
1530 designed to process data.

1531 (b) "Personal computer-related accessories" includes
1532 keyboards, mice, personal digital assistants, monitors, other
1533 peripheral devices, modems, routers, and nonrecreational
1534 software, regardless of whether the accessories are used in
1535 association with a personal computer base unit. The term does
1536 not include furniture or systems, devices, software, monitors
1537 with a television tuner, or peripherals that are designed or
1538 intended primarily for recreational use.

1539 (3) The tax exemptions provided in this section do not
1540 apply to sales within a public lodging establishment as defined
1541 in s. 509.013(4), Florida Statutes, or within an airport as
1542 defined in s. 330.27(2), Florida Statutes.

1543 (4) The tax exemptions provided in this section apply at
1544 the option of the dealer if less than 5 percent of the dealer's
1545 gross sales of tangible personal property in the prior calendar
1546 year consisted of items that would be exempt under this section.
1547 If a qualifying dealer chooses not to participate in the tax
1548 holiday, by July 18, 2022, the dealer must notify the Department
1549 of Revenue in writing of its election to collect sales tax

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1550 during the holiday and must post a copy of that notice in a
1551 conspicuous location at its place of business.

1552 (5) The Department of Revenue is authorized, and all
1553 conditions are deemed met, to adopt emergency rules pursuant to
1554 s. 120.54(4), Florida Statutes, for the purpose of implementing
1555 this section.

1556 (6) This section shall take effect upon this act becoming
1557 a law.

1558 Section 38. Disaster preparedness supplies; sales tax
1559 holiday.-

1560 (1) The tax levied under chapter 212, Florida Statutes,
1561 may not be collected during the period from May 28, 2022,
1562 through June 10, 2022, on the sale of:

1563 (a) A portable self-powered light source selling for \$40
1564 or less.

1565 (b) A portable self-powered radio, two-way radio, or
1566 weather-band radio selling for \$50 or less.

1567 (c) A tarpaulin or other flexible waterproof sheeting
1568 selling for \$100 or less.

1569 (d) An item normally sold as, or generally advertised as,
1570 a ground anchor system or tie-down kit selling for \$100 or less.

1571 (e) A gas or diesel fuel tank selling for \$50 or less.

1572 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
1573 volt, or 9-volt batteries, excluding automobile and boat
1574 batteries, selling for \$50 or less.

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1575 (g) A nonelectric food storage cooler selling for \$60 or
 1576 less.

1577 (h) A portable generator used to provide light or
 1578 communications or preserve food in the event of a power outage
 1579 selling for \$1,000 or less.

1580 (i) Reusable ice selling for \$20 or less.

1581 (j) A portable power bank selling for \$60 or less.

1582 (k) A smoke detector or smoke alarm selling for \$70 or
 1583 less.

1584 (l) A fire extinguisher selling for \$70 or less.

1585 (m) A carbon monoxide detector selling for \$70 or less.

1586 (n) Supplies necessary for the evacuation of household
 1587 pets. For purposes of this exemption, necessary supplies means
 1588 the noncommercial purchase of:

1589 1. Portable kennels or pet carriers selling for \$100 or
 1590 less per item.

1591 2. Bags of dry pet food weighing 15 or fewer pounds and
 1592 selling for \$30 or less per item.

1593 3. Cans or pouches of wet pet food selling for \$2 or less
 1594 per can or pouch or the equivalent if sold in a box or case.

1595 4. Manual can openers selling for \$15 or less per item.

1596 5. Leashes, collars, and muzzles selling for \$20 or less
 1597 per item.

1598 6. Collapsible or travel-sized food or water bowls selling
 1599 for \$15 or less per item.

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1600 7. Cat litter weighing 25 or fewer pounds and selling for
 1601 \$25 or less per item.

1602 8. Cat litter pans selling for \$15 or less per item.

1603 9. Pet waste disposal bags selling for \$15 or less per
 1604 package.

1605 10. Pet pads selling for \$20 or less per box or package.

1606 11. Hamster or rabbit substrate selling for \$15 or less
 1607 per package.

1608 12. Pet beds selling for \$40 or less per item.

1609 (2) The tax exemptions provided in this section do not
 1610 apply to sales within a public lodging establishment as defined
 1611 in s. 509.013(4), Florida Statutes, or within an airport as
 1612 defined in s. 330.27(2), Florida Statutes.

1613 (3) The Department of Revenue is authorized, and all
 1614 conditions are deemed met, to adopt emergency rules pursuant to
 1615 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1616 this section.

1617 (4) This section shall take effect upon this act becoming
 1618 a law.

1619 Section 39. Freedom Week; sales tax holiday.-

1620 (1) The taxes levied under chapter 212, Florida Statutes,
 1621 may not be collected on purchases made during the period from
 1622 July 1, 2022, through July 7, 2022, on:

1623 (a) The sale by way of admissions, as defined in s.
 1624 212.02(1), Florida Statutes, for:

- 1625 1. A live music event scheduled to be held on any date or
 1626 dates from July 1, 2022, through December 31, 2022;
- 1627 2. A live sporting event scheduled to be held on any date
 1628 or dates from July 1, 2022, through December 31, 2022;
- 1629 3. A movie to be shown in a movie theater on any date or
 1630 dates from July 1, 2022, through December 31, 2022;
- 1631 4. Entry to a museum, including any annual passes;
- 1632 5. Entry to a state park, including any annual passes;
- 1633 6. Entry to a ballet, play, or musical theatre performance
 1634 scheduled to be held on any date or dates from July 1, 2022,
 1635 through December 31, 2022;
- 1636 7. Season tickets for ballets, plays, music events, or
 1637 musical theatre performances;
- 1638 8. Entry to a fair, festival, or cultural event scheduled
 1639 to be held on any date or dates from July 1, 2022, through
 1640 December 31, 2022; or
- 1641 9. Use of or access to private and membership clubs
 1642 providing physical fitness facilities from July 1, 2022, through
 1643 December 31, 2022.
- 1644 (b) The retail sale of boating and water activity
 1645 supplies, camping supplies, fishing supplies, general outdoor
 1646 supplies, residential pool supplies, and sporting equipment. As
 1647 used in this section, the term:
- 1648 1. "Boating and water activity supplies" means the first
 1649 \$75 of the sales price of life jackets and coolers; the first

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1650 \$35 of the sales price of recreational pool tubes, pool floats,
1651 inflatable chairs, and pool toys; the first \$50 of the sales
1652 price of safety flares; the first \$150 of the sales price of
1653 water skis, wakeboards, kneeboards, and recreational inflatable
1654 water tubes or floats capable of being towed; the first \$300 of
1655 the sales price of paddleboards and surfboards; the first \$500
1656 of the sales price of canoes and kayaks; the first \$75 of the
1657 sales price of paddles and oars; and the first \$25 of the sales
1658 price of snorkels, goggles, and swimming masks.

1659 2. "Camping supplies" means the first \$200 of the sales
1660 price of tents; the first \$50 of the sales price of sleeping
1661 bags, portable hammocks, camping stoves, and collapsible camping
1662 chairs; and the first \$30 of the sales price of camping lanterns
1663 and flashlights.

1664 3. "Fishing supplies" means the first \$75 of the sales
1665 price of rods and reels, if sold individually, or the first \$150
1666 of the sales price if sold as a set; the first \$30 of the sales
1667 price of tackle boxes or bags; and the first \$5 of the sale
1668 price of bait or fishing tackle, if sold individually, or the
1669 first \$10 of the sales price if multiple items are sold
1670 together. The term does not include supplies used for commercial
1671 fishing purposes.

1672 4. "General outdoor supplies" means the first \$15 of the
1673 sales price of sunscreen or insect repellent; the first \$100 of
1674 the sales price of sunglasses; the first \$200 of the sales price

1675 of binoculars; the first \$30 of the sales price of water
1676 bottles; the first \$50 of the sales price of hydration packs;
1677 the first \$250 of the sales price of outdoor gas or charcoal
1678 grills; the first \$50 of the sales price of bicycle helmets; and
1679 the first \$250 of the sales price of bicycles.

1680 5. "Residential pool supplies" means the first \$100 of the
1681 sales price of individual residential pool and spa replacement
1682 parts, nets, filters, lights, and covers; and the first \$150 of
1683 the combined sales price of all residential pool and spa
1684 chemicals purchased by an individual.

1685 6. "Sports equipment" means any item used in individual or
1686 team sports, not including clothing or footwear, selling for \$40
1687 or less per item.

1688 (2) The tax exemptions provided in this section do not
1689 apply to sales within a public lodging establishment as defined
1690 in s. 509.013(4), Florida Statutes, or within an airport as
1691 defined in s. 330.27(2), Florida Statutes.

1692 (3) If a purchaser of an admission purchases the admission
1693 exempt from tax pursuant to this section and subsequently
1694 resells the admission, the purchaser shall collect tax on the
1695 full sales price of the resold admission.

1696 (4) The Department of Revenue is authorized, and all
1697 conditions are deemed met, to adopt emergency rules pursuant to
1698 s. 120.54(4), Florida Statutes, for the purpose of implementing
1699 this section.

1700 (5) This section shall take effect upon this act becoming
 1701 a law.

1702 Section 40. Tools used by skilled trade workers; sales tax
 1703 holiday.—

1704 (1) The tax levied under chapter 212, Florida Statutes,
 1705 may not be collected during the period from September 3, 2022,
 1706 through September 9, 2022, on the retail sale of:

1707 (a) Hand tools selling for \$50 or less per item.

1708 (b) Power tools selling for \$250 or less per item.

1709 (c) Power tool batteries selling for \$150 or less per
 1710 item.

1711 (d) Work gloves selling for \$25 or less per pair.

1712 (e) Safety glasses selling for \$25 or less per pair.

1713 (f) Protective coveralls selling for \$50 or less per item.

1714 (g) Work boots selling for \$120 or less per pair.

1715 (h) Tool belts selling for \$50 or less per item.

1716 (i) Duffle bags or tote bags selling for \$50 or less per
 1717 item.

1718 (j) Tool boxes selling for \$75 or less per item.

1719 (k) Tool boxes for vehicles selling for \$300 or less per
 1720 item.

1721 (l) Industry textbooks and code books selling for \$125 or
 1722 less per item.

1723 (m) Electrical voltage and testing equipment selling for
 1724 \$100 or less per item.

1725 (n) LED flashlights and shop lights selling for \$50 or
 1726 less per item.

1727 (o) Handheld pipe cutters, drain opening tools, and
 1728 plumbing inspection equipment selling for \$100 or less per item.

1729 (2) The tax exemptions provided in this section do not
 1730 apply to sales within a public lodging establishment as defined
 1731 in s. 509.013(4), Florida Statutes, or within an airport as
 1732 defined in s. 330.27(2), Florida Statutes.

1733 (3) The Department of Revenue is authorized, and all
 1734 conditions are deemed met, to adopt emergency rules pursuant to
 1735 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1736 this section.

1737 Section 41. (1) The tax levied under chapter 212, Florida
 1738 Statutes, may not be collected during the period from May 14,
 1739 2022, through August 14, 2022, on the retail sale of children's
 1740 books.

1741 (2) As used in this section, the term "children's books"
 1742 means any fiction or nonfiction book primarily intended for
 1743 children age 12 or younger, including any board book, picture
 1744 book, beginning reader book, juvenile chapter book, or middle
 1745 grade book. It does not include books intended for, or primarily
 1746 marketed to, adults.

1747 (3) This section shall take effect upon this act becoming
 1748 a law.

1749 Section 42. (1) The tax levied under chapter 212, Florida

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1750 Statutes, may not be collected during the period from July 1,
1751 2022, through June 30, 2023, on the retail sale of a new ENERGY
1752 STAR appliance for noncommercial use.

1753 (2) As used in this section, the term "ENERGY STAR
1754 appliance" means one of the following products, if such product
1755 is designated by the United States Environmental Protection
1756 Agency and the United States Department of Energy as meeting or
1757 exceeding each agency's requirements under the ENERGY STAR
1758 program, and is affixed with an ENERGY STAR label:

1759 (a) A washing machine selling for \$1,500 or less;

1760 (b) A clothes dryer selling for \$1,500 or less;

1761 (c) A water heater selling for \$1,500 or less; or

1762 (d) A refrigerator or combination refrigerator/freezer
1763 selling for \$3,000 or less.

1764 Section 43. (1) The tax levied under chapter 212, Florida
1765 Statutes, may not be collected during the period from July 1,
1766 2022, through June 30, 2023, on the retail sale of children's
1767 diapers, including single-use diapers, reusable diapers, and
1768 reusable diaper inserts.

1769 (2) This section shall take effect upon this act becoming
1770 a law.

1771 Section 44. (1) The tax levied under chapter 212, Florida
1772 Statutes, may not be collected during the period from July 1,
1773 2022, through June 30, 2023, on the retail sale of baby and
1774 toddler clothing up to and including size 5T and baby and

1775 toddler shoes up to and including size 13T. The term "baby and
 1776 toddler clothing" includes any article of wearing apparel
 1777 intended to be worn on or about the human body.

1778 (2) This section shall take effect upon this act becoming
 1779 a law.

1780 Section 45. (1) The tax levied under chapter 212, Florida
 1781 Statutes, may not be collected during the period from July 1,
 1782 2022, through June 30, 2024, on the retail sale of impact-
 1783 resistant windows, impact-resistant doors, and impact-resistant
 1784 garage doors.

1785 (2) This section shall take effect upon this act becoming
 1786 a law.

1787 Section 46. (1) The Department of Revenue is authorized,
 1788 and all conditions are deemed met, to adopt emergency rules
 1789 pursuant to s. 120.54(4), Florida Statutes, to implement the
 1790 amendments made by this act to s. 212.08; the creation by this
 1791 act of ss. 197.319, 197.3195, and 220.1915, Florida Statutes;
 1792 and the creation by this act of the temporary tax exemptions for
 1793 ENERGY STAR appliances, children's books, children's diapers,
 1794 baby and toddler clothing and shoes, and impact-resistant
 1795 windows, doors, and garage doors. Notwithstanding any other
 1796 provision of law, emergency rules adopted pursuant to this
 1797 subsection are effective for 6 months after adoption and may be
 1798 renewed during the pendency of procedures to adopt permanent
 1799 rules addressing the subject of the emergency rules.

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1800 (2) This section shall take effect upon this act becoming
1801 a law and expires July 1, 2025.

1802 Section 47. Except as otherwise expressly provided in this
1803 act and except for this section, which shall take effect upon
1804 this act becoming a law, this act shall take effect July 1,
1805 2022.