



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

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:

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



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

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,

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



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:



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

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

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.

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.



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

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 commonly used by skilled trade workers;  
 1703 Tool Time sales tax 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 \$300 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 \$50 or less per pair, or  
 1713 the equivalent if sold in sets of more than one pair.

1714           (f) Protective coveralls selling for \$50 or less per item.

1715           (g) Work boots selling for \$175 or less per pair.

1716           (h) Tool belts selling for \$100 or less per item.

1717           (i) Duffle bags or tote bags selling for \$50 or less per  
 1718 item.

1719           (j) Tool boxes selling for \$75 or less per item.

1720           (k) Tool boxes for vehicles selling for \$300 or less per  
 1721 item.

1722           (l) Industry textbooks and code books selling for \$125 or  
 1723 less per item.

1724 (m) Electrical voltage and testing equipment selling for  
 1725 \$100 or less per item.

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

1727 (o) Shop lights selling for \$100 or less per item.

1728 (p) Handheld pipe cutters, drain opening tools, and  
 1729 plumbing inspection equipment selling for \$150 or less per item.

1730 (2) The tax exemptions provided in this section do not  
 1731 apply to sales within a public lodging establishment as defined  
 1732 in s. 509.013(4), Florida Statutes, or within an airport as  
 1733 defined in s. 330.27(2), Florida Statutes.

1734 (3) The Department of Revenue is authorized, and all  
 1735 conditions are deemed met, to adopt emergency rules pursuant to  
 1736 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1737 this section.

1738 Section 41. (1) The tax levied under chapter 212, Florida  
 1739 Statutes, may not be collected during the period from May 14,  
 1740 2022, through August 14, 2022, on the retail sale of children's  
 1741 books.

1742 (2) As used in this section, the term "children's books"  
 1743 means any fiction or nonfiction book primarily intended for  
 1744 children age 12 or younger, including any board book, picture  
 1745 book, beginning reader book, juvenile chapter book, or middle  
 1746 grade book. It does not include books intended for, or primarily  
 1747 marketed to, adults.

1748 (3) This section shall take effect upon this act becoming

1749 a law.

1750 Section 42. (1) The tax levied under chapter 212, Florida  
 1751 Statutes, may not be collected during the period from July 1,  
 1752 2022, through June 30, 2023, on the retail sale of a new ENERGY  
 1753 STAR appliance for noncommercial use.

1754 (2) As used in this section, the term "ENERGY STAR  
 1755 appliance" means one of the following products, if such product  
 1756 is designated by the United States Environmental Protection  
 1757 Agency and the United States Department of Energy as meeting or  
 1758 exceeding each agency's requirements under the ENERGY STAR  
 1759 program, and is affixed with an ENERGY STAR label:

- 1760 (a) A washing machine selling for \$1,500 or less;
- 1761 (b) A clothes dryer selling for \$1,500 or less;
- 1762 (c) A water heater selling for \$1,500 or less; or
- 1763 (d) A refrigerator or combination refrigerator/freezer  
 1764 selling for \$3,000 or less.

1765 Section 43. (1) The tax levied under chapter 212, Florida  
 1766 Statutes, may not be collected during the period from July 1,  
 1767 2022, through June 30, 2023, on the retail sale of children's  
 1768 diapers, including single-use diapers, reusable diapers, and  
 1769 reusable diaper inserts.

1770 (2) This section shall take effect upon this act becoming  
 1771 a law.

1772 Section 44. (1) The tax levied under chapter 212, Florida  
 1773 Statutes, may not be collected during the period from July 1,

1774 2022, through June 30, 2023, on the retail sale of baby and  
1775 toddler clothing up to and including size 5T and baby and  
1776 toddler shoes up to and including size 13T. The term "baby and  
1777 toddler clothing" includes any article of wearing apparel  
1778 intended to be worn on or about the human body.

1779 (2) This section shall take effect upon this act becoming  
1780 a law.

1781 Section 45. (1) The tax levied under chapter 212, Florida  
1782 Statutes, may not be collected during the period from July 1,  
1783 2022, through June 30, 2024, on the retail sale of impact-  
1784 resistant windows, impact-resistant doors, and impact-resistant  
1785 garage doors.

1786 (2) This section shall take effect upon this act becoming  
1787 a law.

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



1799 renewed during the pendency of procedures to adopt permanent  
1800 rules addressing the subject of the emergency rules.

1801 (2) This section shall take effect upon this act becoming  
1802 a law and expires July 1, 2025.

1803 Section 47. Except as otherwise expressly provided in this  
1804 act and except for this section, which shall take effect upon  
1805 this act becoming a law, this act shall take effect July 1,  
1806 2022.