

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0167,
 3 F.S.; prohibiting counties from imposing requirements
 4 on borrowers other than requiring proof of the
 5 borrower's income; providing that borrowers are
 6 subject to loan qualifications of lenders licensed to
 7 provide mortgage financing; prohibiting counties from
 8 creating requirements that restrict participation by
 9 eligible borrowers; creating s. 193.4613, F.S.;
 10 defining terms; providing for the assessment of land
 11 used in the production of aquaculture to be based
 12 solely on its agricultural use; providing assessment
 13 methodology; requiring property to be assessed for a
 14 certain period of time using a specified assessment
 15 methodology; authorizing the property appraiser to
 16 require audited financial statements; providing
 17 applicability; amending s. 194.032, F.S.; conforming
 18 provisions to changes made by the act; amending s.
 19 196.031, F.S.; providing that real property includes
 20 certain portions; providing construction; amending s.
 21 196.173, F.S.; revising the military operations that
 22 qualify certain servicemembers for an additional ad
 23 valorem tax exemption; providing applicability;
 24 revising the deadlines for applying for additional ad
 25 valorem tax exemptions for certain servicemembers for

26 | a specified tax roll; authorizing a property appraiser
27 | to grant a tax exemption for an untimely filed
28 | application if certain conditions are met; providing
29 | procedures for an applicant to file a petition with
30 | the value adjustment board if an application is
31 | denied; providing applicability; amending s. 196.1978,
32 | F.S.; revising the events that initiate the 15-year
33 | period for certain property to qualify for the
34 | affordable housing ad valorem tax exemption; providing
35 | applicability; amending s. 196.202, F.S.; increasing
36 | the property tax exemption for residents who are
37 | widows, widowers, blind persons, or totally and
38 | permanently disabled persons; providing applicability;
39 | creating s. 197.319, F.S.; defining terms; specifying
40 | conditions under which persons whose residential
41 | improvements are rendered uninhabitable may receive a
42 | refund of taxes originally levied and paid; specifying
43 | a formula for determining the amount of the tax
44 | refund; providing directives to property appraisers in
45 | issuing written statements to the tax collector when
46 | granting refunds; providing directives to tax
47 | collectors in calculating damage differentials and
48 | processing refunds; providing a mechanism for persons
49 | to file late applications for a refund of taxes;
50 | requiring tax collectors to provide specified

51 information to the Department of Revenue and the
52 governing boards of each affected local government
53 annually; providing applicability; creating s.
54 197.3195, F.S.; defining the term "residential
55 improvement"; providing for an abatement of ad valorem
56 taxes and non-ad valorem assessments for certain
57 residential improvements destroyed due to a sudden and
58 unforeseen collapse; requiring property appraisers to
59 provide specified statements to tax collectors;
60 providing that owners of parcels meeting certain
61 requirements are not required to remit payments;
62 prohibiting property appraisers and tax collectors
63 from issuing specified notices for parcels meeting
64 certain requirements; requiring property appraisers to
65 notify taxpayers of the abatement of taxes and non-ad
66 valorem assessments under certain circumstances;
67 requiring value adjustment boards to dismiss petitions
68 under certain circumstances; specifying requirements
69 for determining the assessed value of certain new
70 homesteads; providing for a refund of taxes for
71 parcels meeting certain requirements under certain
72 circumstances; providing applicability; providing for
73 future repeal; providing for retroactive application;
74 amending s. 201.25, F.S.; exempting certain federal
75 loans from documentary stamp taxes; amending s.

76 | 212.04, F.S.; exempting certain soccer matches held as
 77 | part of a Fédération Internationale de Football
 78 | Association World Cup from the sales tax on
 79 | admissions; exempting certain Formula One Grand Prix
 80 | race admissions from the sales tax on admissions;
 81 | exempting certain Daytona 500 race admissions from the
 82 | sales tax on admissions; amending s. 212.05, F.S.;
 83 | specifying the sales tax rate on new mobile homes;
 84 | defining the term "new mobile home"; amending s.
 85 | 212.055, F.S.; authorizing school capital outlay
 86 | surtax proceeds to be used for the purchase, lease-
 87 | purchase, lease, and maintenance of certain school
 88 | buses; requiring such use of school capital outlay
 89 | surtax proceeds to be approved by referendum; amending
 90 | s. 212.08, F.S.; revising an exemption from sales and
 91 | use tax to include the sale of any trailer purchased
 92 | by a farmer for certain uses; exempting from sales and
 93 | use tax the sale of certain wire and fencing used in
 94 | agricultural production; exempting from sales and use
 95 | tax the sale of certain machinery and equipment that
 96 | produce electric or steam energy from burning
 97 | hydrogen; revising the total amount of community
 98 | contribution tax credits which may be granted;
 99 | defining the terms "green hydrogen" and "primarily
 100 | used"; exempting from sales and use tax certain

101 machinery and equipment involving green hydrogen,
102 certain types of ammonia, and certain electrochemical
103 reactions of green hydrogen and oxygen; providing
104 guidelines for purchasers to use in obtaining an
105 exemption; providing penalties; authorizing the
106 department to adopt rules; amending s. 213.053, F.S.;
107 authorizing the Department of Revenue to make certain
108 information available to the Department of
109 Transportation to administer the credit for qualified
110 railroad reconstruction or replacement expenditures;
111 amending s. 220.02, F.S.; specifying the method for
112 applying certain railroad reconstruction or
113 replacement expenditure credits against the corporate
114 income tax or franchise tax; amending s. 220.03, F.S.;
115 adopting the Internal Revenue Code in effect on
116 January 1, 2022; providing an effective date;
117 providing for retroactive operation; amending s.
118 220.13, F.S.; revising the definition of the term
119 "adjusted federal income" to adjust for certain
120 railroad reconstruction or replacement expenditure
121 credits; amending s. 220.183, F.S.; revising the total
122 amount of community contribution tax credits that may
123 be granted; amending s. 220.1876, F.S.; revising
124 backward by 1 year the taxable years for which the New
125 Worlds Reading Initiative tax credits are authorized;

126 | amending s. 220.1877, F.S.; revising backward by 1
 127 | year the taxable years for which credits for
 128 | contributions to eligible charitable organizations are
 129 | authorized; creating s. 220.1915, F.S.; defining the
 130 | terms "qualified expenditures" and "qualifying
 131 | railroad"; providing a specified tax credit for
 132 | qualifying railroads against the corporate income tax
 133 | if specified criteria are met; providing procedures
 134 | for receiving such tax credit; authorizing the
 135 | carryforward and transfer of such tax credit;
 136 | providing procedures for the transfer of such tax
 137 | credits; providing for the recovery of tax
 138 | deficiencies related to the credit; authorizing the
 139 | department to adopt rules; amending s. 402.62, F.S.;
 140 | increasing the Strong Families tax credit cap;
 141 | amending s. 624.5105, F.S.; revising the total amount
 142 | of community contribution tax credits which may be
 143 | granted; amending s. 624.51056, F.S.; revising
 144 | backward by 1 year the taxable years for which the New
 145 | Worlds Reading Initiative tax credits are authorized;
 146 | amending s. 624.51057, F.S.; revising backward by 1
 147 | year the taxable years for which Strong Families tax
 148 | credits for contributions to eligible charitable
 149 | organizations are authorized; amending s. 1003.485,
 150 | F.S.; increasing the allowable carryforward of unused

151 eligible contributions from one state fiscal year to
152 the next for the New Worlds Reading Initiative;
153 increasing the New Worlds Reading Initiative tax
154 credit cap beginning in fiscal year 2023-2024;
155 amending s. 1011.71, F.S.; increasing the amount of
156 revenue from district school taxes a school district
157 may expend per unweighted full-time equivalent student
158 for specified expenses; providing legislative intent;
159 providing for a retroactive refund of certain taxes
160 paid; specifying the treatment of specified
161 contributions under the Strong Families tax credit
162 program and the New Worlds Reading Initiative tax
163 credit program for a specified taxable year; providing
164 directives for receiving a refund of previously paid
165 taxes; prohibiting such refund from exceeding a
166 specified amount; providing a carryforward period;
167 prohibiting refund payments after a specified date;
168 authorizing the department to adopt emergency rules
169 related to the Strong Families tax credit program and
170 the New Worlds Reading Initiative tax credit program;
171 providing for retroactive operation; exempting from
172 sales and use tax the retail sale of certain clothing,
173 wallets, bags, school supplies, learning aids and
174 jigsaw puzzles, and personal computers and personal
175 computer-related accessories during a specified

176 | timeframe; defining terms; specifying locations where
 177 | the tax exemptions do not apply; authorizing certain
 178 | dealers to opt out of participating in the tax
 179 | holiday, subject to certain requirements; authorizing
 180 | the department to adopt emergency rules; exempting
 181 | from sales and use tax specified disaster preparedness
 182 | supplies during a specified timeframe; defining terms;
 183 | specifying locations where the tax exemptions do not
 184 | apply; authorizing the department to adopt emergency
 185 | rules; exempting from sales and use tax admissions to
 186 | certain events, performances, and facilities, certain
 187 | season tickets, and the retail sale of certain boating
 188 | and water activity, camping, fishing, general outdoor,
 189 | and residential pool supplies and sporting equipment
 190 | during specified timeframes; defining terms;
 191 | specifying locations where the tax exemptions do not
 192 | apply; authorizing the department to adopt emergency
 193 | rules; exempting from the sales and use tax the retail
 194 | sale of tools used by skilled trade workers during a
 195 | specified timeframe; specifying locations where the
 196 | tax exemptions do not apply; authorizing the
 197 | department to adopt emergency rules; providing for a
 198 | reduction in certain fuel taxes during a specified
 199 | timeframe; providing a short title; providing dealer
 200 | requirements; providing legislative intent;

201 authorizing motor fuel dealers to manage motor fuel
202 inventory to maximize tax reduction benefits;
203 providing criteria; providing for a reduction in
204 certain refunds during the same timeframe; authorizing
205 the executive director of the Department of Revenue to
206 adopt emergency rules for certain purposes; making
207 unlawful certain activities of certain entities
208 relating to the tax reduction; authorizing specified
209 transfers from the General Revenue Fund; providing for
210 expiration; exempting from sales and use tax the
211 retail sale of children's books during a specified
212 timeframe; defining the term "children's books";
213 exempting from sales and use tax the retail sale of
214 new ENERGY STAR appliances during a specified
215 timeframe; defining the term "ENERGY STAR appliance";
216 exempting from sales and use tax the retail sale of
217 children's diapers during a specified timeframe;
218 exempting from sales and use tax the retail sale of
219 baby and toddler clothing, apparel, and shoes during a
220 specified timeframe; exempting from sales and use tax
221 the retail sale of impact-resistant windows, impact-
222 resistant doors, and impact-resistant garage doors
223 during a specified timeframe; authorizing the
224 department to adopt emergency rules; reenacting s.
225 377.809(4)(a), F.S., relating to the Energy Economic

226 Zone Pilot Program, to incorporate the amendment made
 227 to s. 212.08, F.S., in a reference thereto; providing
 228 effective dates.

229

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

231

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

234 125.0167 Discretionary surtax on documents; adoption;
 235 application of revenue.—

236 (5)(a) Notwithstanding the provisions of subsection (3),
 237 of the discretionary surtax revenues collected by the Department
 238 of Revenue remaining after any deduction for administrative
 239 costs as provided in subsection (4), no less than 35 percent
 240 shall be used to provide homeownership assistance for low-income
 241 and moderate-income families, and no less than 35 percent shall
 242 be used for construction, rehabilitation, and purchase of rental
 243 housing units. The remaining amount may be allocated to provide
 244 for homeownership assistance or rental housing units, at the
 245 discretion of the county. Any funds allocated for homeownership
 246 assistance or rental housing units that are not committed at the
 247 end of the fiscal year shall be reallocated in subsequent years
 248 consistent with the provisions of this subsection, in that no
 249 less than 35 percent shall be reallocated to provide
 250 homeownership assistance for low-income and moderate-income

251 families, and no less than 35 percent shall be reallocated for
 252 construction, rehabilitation, and purchase of rental housing
 253 units. The remaining amount of uncommitted funds may be
 254 reallocated at the discretion of the county within any of the
 255 categories established in this subsection.

256 (b) For purposes of this subsection, the term
 257 "homeownership assistance" means assisting low-income and
 258 moderate-income families in purchasing a home as their primary
 259 residence, including, but not limited to, reducing the cost of
 260 the home with below-market construction financing, the amount of
 261 down payment and closing costs paid by the borrower, or the
 262 mortgage payment to an affordable amount for the purchaser or
 263 using any other financial assistance measure set forth in s.
 264 420.5088.

265 (c) A county may not impose any requirement as a condition
 266 to receiving any financial assistance on a borrower other than
 267 requiring proof that the borrower's income does not exceed 140
 268 percent of the area median income. In addition to the income
 269 eligibility requirement, borrowers may only be subject to loan
 270 qualifications of lenders licensed to provide mortgage financing
 271 as to the amount of the loan. A county may not create
 272 requirements that restrict participation by eligible borrowers.

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

275 193.4613 Agricultural lands used in production of

276 aquaculture; assessment.-

277 (1) For purposes of this section, the terms "aquaculture"
278 and "aquaculture products" have the same meanings as in s.
279 597.0015.

280 (2) (a) When proper application for agricultural assessment
281 has been made and granted pursuant to s. 193.461, and the
282 property owner requests assessment pursuant to this section, the
283 assessment of land used in the production of aquaculture
284 products shall be based solely on its agricultural use,
285 consistent with the use factors specified in s. 193.461(6) (a),
286 and assessed pursuant to paragraph (c).

287 (b) Notwithstanding any provision relating to annual
288 assessments found in s. 192.042, the property appraiser shall
289 rely on 5-year moving average data when utilizing the income
290 methodology approach in an assessment of property used for
291 agricultural purposes.

292 (c) For purposes of the income methodology approach to the
293 assessment of land used in the production of aquaculture
294 products, structures and equipment located on the property used
295 for producing aquaculture products are considered a part of the
296 average yield per acre and have no separately assessable
297 contributory value.

298 (d) If a request for assessment under this section is
299 granted, the property must be assessed as provided in this
300 section for 10 years unless the ownership or use of the property

301 changes. The property appraiser may not require annual
 302 application. The property appraiser may require the property
 303 owner to annually submit audited financial statements.

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

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

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

313 194.032 Hearing purposes; timetable.—

314 (1)

315 (b) Notwithstanding the provisions of paragraph (a), the
 316 value adjustment board may meet prior to the approval of the
 317 assessment rolls by the Department of Revenue, but not earlier
 318 than July 1, to hear appeals pertaining to the denial by the
 319 property appraiser of exemptions, tax abatements under s.
 320 197.318 and s. 197.3195, tax refunds under s. 197.319,
 321 agricultural and high-water recharge classifications,
 322 classifications as historic property used for commercial or
 323 certain nonprofit purposes, and deferrals under subparagraphs
 324 (a)2., 3., and 4. In such event, however, the board may not
 325 certify any assessments under s. 193.122 until the Department of

326 Revenue has approved the assessments in accordance with s.
327 193.1142 and all hearings have been held with respect to the
328 particular parcel under appeal.

329 Section 5. Subsections (5), (6), and (7) of section
330 196.031, Florida Statutes, are renumbered as subsections (6),
331 (7), and (8), respectively, and a new subsection (5) is added to
332 that section to read:

333 196.031 Exemption of homesteads.—

334 (5) For the purpose of applying the exemptions in this
335 section, the real property includes portions of the real
336 property and contiguous real property assessed solely on the
337 basis of character or use pursuant to s. 193.461 or s. 193.501,
338 or assessed pursuant to s. 193.505.

339 Section 6. The amendments made by this act to s. 196.031,
340 Florida Statutes, are intended to be remedial and clarifying in
341 nature and apply retroactively, but do not provide a basis for
342 an assessment of any tax or create a right to a refund of any
343 tax paid before the effective date of this act. The amendments
344 do not affect the provisions set forth in s. 193.155, Florida
345 Statutes, limiting the application of that section only to the
346 residence and curtilage.

347 Section 7. Paragraphs (k) through (q) of subsection (2) of
348 section 196.173, Florida Statutes, are redesignated as
349 paragraphs (j) through (p), respectively, present paragraph (j)
350 of that subsection is amended, and new paragraphs (q) and (r)

351 are added to that subsection, to read:

352 196.173 Exemption for deployed servicemembers.—

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

357 ~~(j) Operation Observant Compass, which began in October~~
358 ~~2011.~~

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

361 (r) European Reassurance Initiative/European Deterrence
362 Initiative, which began in 2014.

363
364 The Department of Revenue shall notify all property appraisers
365 and tax collectors in this state of the designated military
366 operations.

367 Section 8. The amendments made by this act to s.
368 196.173(2), Florida Statutes, first apply to the 2022 ad valorem
369 tax roll.

370 Section 9. Application deadline for additional ad valorem
371 tax exemption for specified deployments.—

372 (1) Notwithstanding the filing deadline specified in s.
373 196.173(6), Florida Statutes, for the 2022 ad valorem tax roll,
374 the deadline for an applicant to file an application with the
375 property appraiser for an additional ad valorem tax exemption

376 under s. 196.173, Florida Statutes, is June 1, 2022.

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

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

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

383 (c) The applicant produces sufficient evidence, as
384 determined by the property appraiser, which demonstrates that
385 the applicant was unable to apply for the exemption in a timely
386 manner or otherwise demonstrates extenuating circumstances that
387 warrant granting the exemption.

388 (3) If the property appraiser denies an application under
389 subsection (2), the applicant may file, pursuant to s.
390 194.011(3), Florida Statutes, a petition with the value
391 adjustment board which requests that the exemption be granted.
392 Such petition must be filed on or before the 25th day after the
393 property appraiser mails the notice required under s.
394 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
395 Florida Statutes, the eligible servicemember is not required to
396 pay a filing fee for such petition. Upon reviewing the petition,
397 the value adjustment board may grant the exemption if the
398 applicant is qualified for the exemption and demonstrates
399 extenuating circumstances, as determined by the board, which
400 warrant granting the exemption.

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

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

405 196.1978 Affordable housing property exemption.—

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

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

416 2. The first day of the first taxable year in which the
 417 property was placed in service as an affordable housing property
 418 that provides housing to natural persons or families meeting the
 419 extremely-low-income, very-low-income, or low-income limits
 420 specified in s. 420.0004; or

421 3. The date the property received a certificate of
 422 occupancy or a certificate of substantial completion, as
 423 applicable, allowing the property to be used as an affordable
 424 housing property that provides housing to natural persons or
 425 families meeting the extremely-low-income, very-low-income, or

426 low-income limits specified in s. 420.0004.

427 (b) The multifamily project must:

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

432 2. Be subject to an agreement with the Florida Housing
 433 Finance Corporation recorded in the official records of the
 434 county in which the property is located to provide affordable
 435 housing to natural persons or families meeting the extremely-
 436 low-income, very-low-income, or low-income limits specified in
 437 s. 420.0004.

438
 439 This exemption terminates if the property no longer serves
 440 extremely-low-income, very-low-income, or low-income persons
 441 pursuant to the recorded agreement.

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

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

450 Section 11. The amendments made by this act to s.

451 196.1978(2), Florida Statutes, first apply to the 2023 ad
 452 valorem tax roll.

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

455 196.202 Property of widows, widowers, blind persons, and
 456 persons totally and permanently disabled.—

457 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 458 widower, blind person, or totally and permanently disabled
 459 person who is a bona fide resident of this state is exempt from
 460 taxation. As used in this section, the term "totally and
 461 permanently disabled person" means a person who is currently
 462 certified by a physician licensed in this state, by the United
 463 States Department of Veterans Affairs or its predecessor, or by
 464 the Social Security Administration to be totally and permanently
 465 disabled.

466 Section 13. The amendment made by this act to s.
 467 196.202(1), Florida Statutes, first applies to the 2023 ad
 468 valorem tax roll.

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

471 197.319 Refund of taxes for residential improvements
 472 rendered uninhabitable by a catastrophic event.—

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

474 (a) "Catastrophic event" means an event of misfortune or
 475 calamity that renders one or more residential improvements

476 uninhabitable. It does not include an event caused, directly or
477 indirectly, by the property owner with the intent to damage or
478 destroy the residential improvement.

479 (b) "Catastrophic event refund" means the product arrived
480 at by multiplying the damage differential by the amount of
481 timely paid taxes that were initially levied in the year in
482 which the catastrophic event occurred.

483 (c) "Damage differential" means the product arrived at by
484 multiplying the percent change in value by a ratio, the
485 numerator of which is the number of days the residential
486 improvement was rendered uninhabitable in the year in which the
487 catastrophic event occurred, and the denominator of which is
488 365.

489 (d) "Percent change in value" means the difference between
490 a residential parcel's just value as of January 1 of the year in
491 which the catastrophic event occurred and its postcatastrophic
492 event just value expressed as a percentage of the parcel's just
493 value as of January 1 of the year in which the catastrophic
494 event occurred.

495 (e) "Postcatastrophic event just value" means the just
496 value of the residential parcel on January 1 of the year in
497 which a catastrophic event occurred, reduced to reflect the just
498 value of the residential parcel after the catastrophic event
499 that rendered the residential improvement thereon uninhabitable
500 and before any subsequent repairs. For purposes of this

501 paragraph, a residential improvement that is uninhabitable has
502 no value attached to it. The catastrophic event refund is
503 determined only for purposes of calculating tax refunds for the
504 year or years in which the residential improvement is
505 uninhabitable as a result of the catastrophic event and does not
506 determine a parcel's just value as of January 1 each year.

507 (f) "Residential improvement" means real estate used and
508 owned as a homestead as defined in s. 196.012(13) or
509 nonhomestead residential property as defined in s. 193.1554(1).
510 A residential improvement does not include a structure that is
511 not essential to the use and occupancy of the residential
512 dwelling or house, including, but not limited to, a detached
513 utility building, detached carport, detached garage, bulkhead,
514 fence, or swimming pool, and does not include land.

515 (g) "Uninhabitable" means the loss of use and occupancy of
516 a residential improvement for the purpose for which it was
517 constructed, as evidenced by documentation, including, but not
518 limited to, utility bills, insurance information, contractors'
519 statements, building permit applications, or building inspection
520 certificates of occupancy.

521 (2) If a residential improvement is rendered uninhabitable
522 for at least 30 days due to a catastrophic event, taxes
523 originally levied and paid for the year in which the
524 catastrophic event occurred may be refunded in the following
525 manner:

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

528 1. If the residential improvement is restored to a
 529 habitable condition before December 1 of the year in which the
 530 catastrophic event occurred, no sooner than 30 days after the
 531 residential improvement that was rendered uninhabitable has been
 532 restored to a habitable condition; or

533 2. No later than March 1 of the year immediately following
 534 the catastrophic event.

535
 536 The application for refund must be made on a form prescribed by
 537 the department and furnished by the property appraiser. The
 538 property appraiser may request supporting documentation be
 539 submitted along with the application, including, but not limited
 540 to, utility bills, insurance information, contractors'
 541 statements, building permit applications, or building inspection
 542 certificates of occupancy, for purposes of determining
 543 conditions of uninhabitability and subsequent habitability
 544 following any repairs.

545 (b) The application for refund must identify the
 546 residential parcel upon which the residential improvement was
 547 rendered uninhabitable by a catastrophic event, the date on
 548 which the catastrophic event occurred, and the number of days
 549 the residential improvement was uninhabitable during the
 550 calendar year in which the catastrophic event occurred.

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

553 (d) Upon receipt of an application for refund, the
554 property appraiser must investigate the statements contained in
555 the application to determine if the applicant is entitled to a
556 refund of taxes. If the property appraiser determines that the
557 applicant is not entitled to a refund, the applicant may file a
558 petition with the value adjustment board, pursuant to s.
559 194.011(3), requesting that the refund be granted.

560 (e) If the property appraiser determines that the
561 applicant is entitled to a refund, the property appraiser must
562 issue an official written statement to the tax collector within
563 30 days after the determination, but no later than by April 1 of
564 the year following the date on which the catastrophic event
565 occurred, that provides:

566 1. The just value of the residential improvement as
567 determined by the property appraiser on January 1 of the year in
568 which the catastrophic event for which the applicant is claiming
569 a refund occurred.

570 2. The number of days during the calendar year during
571 which the residential improvement was uninhabitable.

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

574 4. The percent change in value applicable to the
575 residential parcel.

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

580 (4) Any person who is qualified to have his or her
581 property taxes refunded under subsection (2) but fails to file
582 an application by March 1 of the year immediately following the
583 year in which the catastrophic event occurred may file an
584 application for refund under this subsection and may file a
585 petition with the value adjustment board, pursuant to s.
586 194.011(3), requesting that a refund under this subsection be
587 granted. Such petition may be filed at any time during the
588 taxable year on or before the 25th day following the mailing of
589 the notice of proposed property taxes and non-ad valorem
590 assessments by the property appraiser as provided in s.
591 194.011(1). Upon reviewing the petition, if the person is
592 qualified to receive the refund under this subsection and
593 demonstrates particular extenuating circumstances determined by
594 the property appraiser or the value adjustment board to warrant
595 granting a late application for refund, the property appraiser
596 or the value adjustment board may grant a refund.

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

599 (a) The department of the total reduction in taxes for all
600 properties that qualified for a refund pursuant to this section

601 for the year.

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

605 (6) This section does not affect the requirements of s.
606 197.333.

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

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

611 197.3195 Abatement of ad valorem taxes and non-ad valorem
612 assessments following destruction caused by a sudden and
613 unforeseen collapse.—

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

617 (2) Each parcel owned and assessed as homestead property
618 under s. 193.155 or as nonhomestead residential property under
619 s. 193.1554 which is within a residential improvement that is
620 destroyed due to a sudden and unforeseen collapse of the
621 residential improvement or due to the subsequent demolition of
622 the residential improvement after such collapse is eligible for
623 an abatement of all taxes and non-ad valorem assessments for the
624 year in which the destruction occurred if the property appraiser
625 determines that the condition of the residential improvement on

626 the January 1 immediately preceding the collapse was such that
627 the residential improvement had no value due to a latent defect
628 of the property not readily discernable by inspection.

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

633 (b) For parcels meeting the requirements of this
634 subsection, a parcel owner is not required to remit a payment,
635 the property appraiser may not issue a notice of proposed
636 property taxes pursuant to s. 200.069, and the tax collector may
637 not issue a tax notice pursuant to s. 197.322. In lieu of the
638 notice of proposed property taxes, the property appraiser must
639 notify the taxpayer that all taxes and non-ad valorem
640 assessments have been abated for the year in which the property
641 was destroyed. If a parcel owner files a petition to the value
642 adjustment board concerning the value of the parcel for the year
643 of the destruction, the value adjustment board must dismiss the
644 petition.

645 (3) For purposes of determining the assessed value under
646 s. 193.155(8) of a new homestead established by an owner of a
647 parcel within the destroyed residential improvement, the just
648 value and assessed value of the destroyed parcel on the January
649 1 of the year preceding the year of the destruction must be
650 used.

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

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

660 (6) This section is repealed December 31, 2023, unless
661 reviewed and saved from repeal through reenactment by the
662 Legislature.

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

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

669 201.25 Tax exemptions for certain loans.—There shall be
670 exempt from all taxes imposed by this chapter:

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

674 Section 19. Paragraph (a) of subsection (2) of section
675 212.04, Florida Statutes, is amended to read:

676 212.04 Admissions tax; rate, procedure, enforcement.—
 677 (2)(a) A tax may not be levied on:
 678 1. Admissions to athletic or other events sponsored by
 679 elementary schools, junior high schools, middle schools, high
 680 schools, community colleges, public or private colleges and
 681 universities, deaf and blind schools, facilities of the youth
 682 services programs of the Department of Children and Families,
 683 and state correctional institutions if only student, faculty, or
 684 inmate talent is used. However, this exemption does not apply to
 685 admission to athletic events sponsored by a state university,
 686 and the proceeds of the tax collected on such admissions shall
 687 be retained and used by each institution to support women's
 688 athletics as provided in s. 1006.71(2)(c).
 689 2. Dues, membership fees, and admission charges imposed by
 690 not-for-profit sponsoring organizations. To receive this
 691 exemption, the sponsoring organization must qualify as a not-
 692 for-profit entity under s. 501(c)(3) of the Internal Revenue
 693 Code of 1954, as amended.
 694 3. Admission charges to an event sponsored by a
 695 governmental entity, sports authority, or sports commission if
 696 held in a convention hall, exhibition hall, auditorium, stadium,
 697 theater, arena, civic center, performing arts center, or
 698 publicly owned recreational facility and if 100 percent of the
 699 risk of success or failure lies with the sponsor of the event
 700 and 100 percent of the funds at risk for the event belong to the

701 sponsor, and student or faculty talent is not exclusively used.
702 As used in this subparagraph, the terms "sports authority" and
703 "sports commission" mean a nonprofit organization that is exempt
704 from federal income tax under s. 501(c)(3) of the Internal
705 Revenue Code and that contracts with a county or municipal
706 government for the purpose of promoting and attracting sports-
707 tourism events to the community with which it contracts.

708 4. An admission paid by a student, or on the student's
709 behalf, to any required place of sport or recreation if the
710 student's participation in the sport or recreational activity is
711 required as a part of a program or activity sponsored by, and
712 under the jurisdiction of, the student's educational institution
713 if his or her attendance is as a participant and not as a
714 spectator.

715 5. Admissions to the National Football League championship
716 game or Pro Bowl; admissions to any semifinal game or
717 championship game of a national collegiate tournament;
718 admissions to a Major League Baseball, Major League Soccer,
719 National Basketball Association, or National Hockey League all-
720 star game; admissions to the Major League Baseball Home Run
721 Derby held before the Major League Baseball All-Star Game;
722 admissions to any FIFA World Cup match sanctioned by the
723 Fédération Internationale de Football Association (FIFA),
724 including any qualifying match held up to 12 months before the
725 FIFA World Cup matches; admissions to any Formula One Grand Prix

726 race sanctioned by Fédération Internationale de l'Automobile,
727 including any qualifying or support races held at the circuit up
728 to 72 hours before the grand prix race; admissions to the
729 Daytona 500 sanctioned by the National Association for Stock Car
730 Auto Racing, including any qualifying or support races held at
731 the same track up to 72 hours before the race; or admissions to
732 National Basketball Association all-star events produced by the
733 National Basketball Association and held at a facility such as
734 an arena, convention center, or municipal facility.

735 6. A participation fee or sponsorship fee imposed by a
736 governmental entity as described in s. 212.08(6) for an athletic
737 or recreational program if the governmental entity by itself, or
738 in conjunction with an organization exempt under s. 501(c)(3) of
739 the Internal Revenue Code of 1954, as amended, sponsors,
740 administers, plans, supervises, directs, and controls the
741 athletic or recreational program.

742 7. Admissions to live theater, live opera, or live ballet
743 productions in this state which are sponsored by an organization
744 that has received a determination from the Internal Revenue
745 Service that the organization is exempt from federal income tax
746 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
747 amended, if the organization actively participates in planning
748 and conducting the event, is responsible for the safety and
749 success of the event, is organized for the purpose of sponsoring
750 live theater, live opera, or live ballet productions in this

751 state, has more than 10,000 subscribing members and has among
752 the stated purposes in its charter the promotion of arts
753 education in the communities it serves, and will receive at
754 least 20 percent of the net profits, if any, of the events the
755 organization sponsors and will bear the risk of at least 20
756 percent of the losses, if any, from the events it sponsors if
757 the organization employs other persons as agents to provide
758 services in connection with a sponsored event. Before March 1 of
759 each year, such organization may apply to the department for a
760 certificate of exemption for admissions to such events sponsored
761 in this state by the organization during the immediately
762 following state fiscal year. The application must state the
763 total dollar amount of admissions receipts collected by the
764 organization or its agents from such events in this state
765 sponsored by the organization or its agents in the year
766 immediately preceding the year in which the organization applies
767 for the exemption. Such organization shall receive the exemption
768 only to the extent of \$1.5 million multiplied by the ratio that
769 such receipts bear to the total of such receipts of all
770 organizations applying for the exemption in such year; however,
771 such exemption granted to any organization may not exceed 6
772 percent of such admissions receipts collected by the
773 organization or its agents in the year immediately preceding the
774 year in which the organization applies for the exemption. Each
775 organization receiving the exemption shall report each month to

776 the department the total admissions receipts collected from such
777 events sponsored by the organization during the preceding month
778 and shall remit to the department an amount equal to 6 percent
779 of such receipts reduced by any amount remaining under the
780 exemption. Tickets for such events sold by such organizations
781 may not reflect the tax otherwise imposed under this section.

782 8. Entry fees for participation in freshwater fishing
783 tournaments.

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

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

789 11. Admissions to and membership fees for gun clubs. For
790 purposes of this subparagraph, the term "gun club" means an
791 organization whose primary purpose is to offer its members
792 access to one or more shooting ranges for target or skeet
793 shooting.

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

796 212.05 Sales, storage, use tax.—It is hereby declared to
797 be the legislative intent that every person is exercising a
798 taxable privilege who engages in the business of selling
799 tangible personal property at retail in this state, including
800 the business of making or facilitating remote sales; who rents

801 or furnishes any of the things or services taxable under this
802 chapter; or who stores for use or consumption in this state any
803 item or article of tangible personal property as defined herein
804 and who leases or rents such property within the state.

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

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

811 Section 21. Paragraph (c) of subsection (6) of section
812 212.055, Florida Statutes, is amended to read:

813 212.055 Discretionary sales surtaxes; legislative intent;
814 authorization and use of proceeds.—It is the legislative intent
815 that any authorization for imposition of a discretionary sales
816 surtax shall be published in the Florida Statutes as a
817 subsection of this section, irrespective of the duration of the
818 levy. Each enactment shall specify the types of counties
819 authorized to levy; the rate or rates which may be imposed; the
820 maximum length of time the surtax may be imposed, if any; the
821 procedure which must be followed to secure voter approval, if
822 required; the purpose for which the proceeds may be expended;
823 and such other requirements as the Legislature may provide.
824 Taxable transactions and administrative procedures shall be as
825 provided in s. 212.054.

826 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

827 (c) The resolution providing for the imposition of the
828 surtax must set forth a plan for use of the surtax proceeds for
829 fixed capital expenditures or fixed capital costs associated
830 with the construction, reconstruction, or improvement of school
831 facilities and campuses which have a useful life expectancy of 5
832 or more years, and any land acquisition, land improvement,
833 design, and engineering costs related thereto, or any purchase,
834 lease-purchase, lease, or maintenance of school buses, as
835 defined in s. 1006.25, which have a life expectancy of 5 years
836 or more. Additionally, the plan shall include the costs of
837 retrofitting and providing for technology implementation,
838 including hardware and software, for the various sites within
839 the school district. Surtax revenues may be used to service bond
840 indebtedness to finance projects authorized by this subsection,
841 and any interest accrued thereto may be held in trust to finance
842 such projects. Neither the proceeds of the surtax nor any
843 interest accrued thereto shall be used for operational expenses.
844 Surtax revenues shared with charter schools shall be expended by
845 the charter school in a manner consistent with the allowable
846 uses set forth in s. 1013.62(4). All revenues and expenditures
847 shall be accounted for in a charter school's monthly or
848 quarterly financial statement pursuant to s. 1002.33(9). The
849 eligibility of a charter school to receive funds under this
850 subsection shall be determined in accordance with s. 1013.62(1).

851 If a school's charter is not renewed or is terminated and the
 852 school is dissolved under the provisions of law under which the
 853 school was organized, any unencumbered funds received under this
 854 subsection shall revert to the sponsor.

855 Section 22. The additional uses of surtax proceeds
 856 authorized by the amendments made by this act to s.
 857 212.055(6)(c), Florida Statutes, may apply to a surtax in effect
 858 on the date this act becomes a law only to the extent such use
 859 was authorized in the original referendum adopting the surtax or
 860 is authorized pursuant to a subsequent resolution conditioned to
 861 take effect only upon approval of a majority vote of the
 862 electors of the county voting in a referendum.

863 Section 23. Paragraph (b) of subsection (3), paragraphs
 864 (a), (c), and (p) of subsection (5), and paragraph (b) of
 865 subsection (7) of section 212.08, Florida Statutes, are amended,
 866 and paragraph (ppp) is added to subsection (7) of that section,
 867 to read:

868 212.08 Sales, rental, use, consumption, distribution, and
 869 storage tax; specified exemptions.—The sale at retail, the
 870 rental, the use, the consumption, the distribution, and the
 871 storage to be used or consumed in this state of the following
 872 are hereby specifically exempt from the tax imposed by this
 873 chapter.

874 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

875 (b) The tax may not be imposed on ~~that portion of~~ the

876 sales price ~~below \$20,000~~ for a trailer ~~weighing 12,000 pounds~~
877 ~~or less and~~ purchased by a farmer for exclusive use in
878 agricultural production or to transport farm products from his
879 or her farm to the place where the farmer transfers ownership of
880 the farm products to another. This exemption is not forfeited by
881 using a trailer to transport the farmer's farm equipment. The
882 exemption provided under this paragraph does not apply to the
883 lease or rental of a trailer.

884 (5) EXEMPTIONS; ACCOUNT OF USE.—

885 (a) *Items in agricultural use and certain nets.*—There are
886 exempt from the tax imposed by this chapter nets designed and
887 used exclusively by commercial fisheries; disinfectants,
888 fertilizers, insecticides, pesticides, herbicides, fungicides,
889 and weed killers used for application on crops or groves,
890 including commercial nurseries and home vegetable gardens, used
891 in dairy barns or on poultry farms for the purpose of protecting
892 poultry or livestock, or used directly on poultry or livestock;
893 animal health products that are administered to, applied to, or
894 consumed by livestock or poultry to alleviate pain or cure or
895 prevent sickness, disease, or suffering, including, but not
896 limited to, antiseptics, absorbent cotton, gauze for bandages,
897 lotions, vaccines, vitamins, and worm remedies; aquaculture
898 health products that are used by aquaculture producers, as
899 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
900 parasitic diseases; portable containers or movable receptacles

901 in which portable containers are placed, used for processing
902 farm products; field and garden seeds, including flower seeds;
903 nursery stock, seedlings, cuttings, or other propagative
904 material purchased for growing stock; seeds, seedlings,
905 cuttings, and plants used to produce food for human consumption;
906 cloth, plastic, and other similar materials used for shade,
907 mulch, or protection from frost or insects on a farm; hog wire
908 and barbed wire fencing, including gates and materials used to
909 construct or repair such fencing, used in agricultural
910 production on lands classified as agricultural lands under s.
911 193.461; stakes used by a farmer to support plants during
912 agricultural production; generators used on poultry farms; and
913 liquefied petroleum gas or other fuel used to heat a structure
914 in which started pullets or broilers are raised; however, such
915 exemption is not allowed unless the purchaser or lessee signs a
916 certificate stating that the item to be exempted is for the
917 exclusive use designated herein. Also exempt are cellophane
918 wrappers, glue for tin and glass (apiarists), mailing cases for
919 honey, shipping cases, window cartons, and baling wire and twine
920 used for baling hay, when used by a farmer to contain, produce,
921 or process an agricultural commodity.

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

924 1. The purchase of machinery and equipment for use at a
925 fixed location which machinery and equipment are necessary in

926 the production of electrical or steam energy resulting from the
927 burning of hydrogen or boiler fuels other than residual oil is
928 exempt from the tax imposed by this chapter. Such electrical or
929 steam energy must be primarily for use in manufacturing,
930 processing, compounding, or producing for sale items of tangible
931 personal property in this state. Use of a de minimis amount of
932 residual fuel to facilitate the burning of nonresidual fuel
933 shall not reduce the exemption otherwise available under this
934 paragraph.

935 2. In facilities where machinery and equipment are
936 necessary to burn hydrogen, or both residual and nonresidual
937 fuels, the exemption shall be prorated. Such proration shall be
938 based upon the production of electrical or steam energy from
939 nonresidual fuels and hydrogen as a percentage of electrical or
940 steam energy from all fuels. If it is determined that 15 percent
941 or less of all electrical or steam energy generated was produced
942 by burning residual fuel, the full exemption shall apply.
943 Purchasers claiming a partial exemption shall obtain such
944 exemption by refund of taxes paid, or as otherwise provided in
945 the department's rules.

946 3. The department may adopt rules that provide for
947 implementation of this exemption. Purchasers of machinery and
948 equipment qualifying for the exemption provided in this
949 paragraph shall furnish the vendor with an affidavit stating
950 that the item or items to be exempted are for the use designated

951 herein. Any person furnishing a false affidavit to the vendor
952 for the purpose of evading payment of any tax imposed under this
953 chapter shall be subject to the penalty set forth in s. 212.085
954 and as otherwise provided by law. Purchasers with self-accrual
955 authority shall maintain all documentation necessary to prove
956 the exempt status of purchases.

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

958 1. Authorization.—Persons who are registered with the
959 department under s. 212.18 to collect or remit sales or use tax
960 and who make donations to eligible sponsors are eligible for tax
961 credits against their state sales and use tax liabilities as
962 provided in this paragraph:

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

965 b. The credit shall be granted as a refund against state
966 sales and use taxes reported on returns and remitted in the 12
967 months preceding the date of application to the department for
968 the credit as required in sub-subparagraph 3.c. If the annual
969 credit is not fully used through such refund because of
970 insufficient tax payments during the applicable 12-month period,
971 the unused amount may be included in an application for a refund
972 made pursuant to sub-subparagraph 3.c. in subsequent years
973 against the total tax payments made for such year. Carryover
974 credits may be applied for a 3-year period without regard to any
975 time limitation that would otherwise apply under s. 215.26.

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

979 d. All proposals for the granting of the tax credit
 980 require the prior approval of the Department of Economic
 981 Opportunity.

982 e. The total amount of tax credits which may be granted
 983 for all programs approved under this paragraph and ss. 220.183
 984 and 624.5105 is \$14.5 million in the 2022-2023 fiscal year and
 985 ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the~~
 986 ~~2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year
 987 thereafter for projects that provide housing opportunities for
 988 persons with special needs or homeownership opportunities for
 989 low-income households or very-low-income households and \$4.5
 990 ~~\$3.5 million in the 2022-2023 fiscal year and in each fiscal~~
 991 year thereafter for all other projects. As used in this
 992 paragraph, the term "person with special needs" has the same
 993 meaning as in s. 420.0004 and the terms "low-income person,"
 994 "low-income household," "very-low-income person," and "very-low-
 995 income household" have the same meanings as in s. 420.9071.

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

999 2. Eligibility requirements.—

1000 a. A community contribution by a person must be in the

1001 following form:
 1002 (I) Cash or other liquid assets;
 1003 (II) Real property, including 100 percent ownership of a
 1004 real property holding company;
 1005 (III) Goods or inventory; or
 1006 (IV) Other physical resources identified by the Department
 1007 of Economic Opportunity.

1008
 1009 For purposes of this sub-subparagraph, the term "real property
 1010 holding company" means a Florida entity, such as a Florida
 1011 limited liability company, that is wholly owned by the person;
 1012 is the sole owner of real property, as defined in s.
 1013 192.001(12), located in the state; is disregarded as an entity
 1014 for federal income tax purposes pursuant to 26 C.F.R. s.
 1015 301.7701-3(b)(1)(ii); and at the time of contribution to an
 1016 eligible sponsor, has no material assets other than the real
 1017 property and any other property that qualifies as a community
 1018 contribution.

1019 b. All community contributions must be reserved
 1020 exclusively for use in a project. As used in this sub-
 1021 subparagraph, the term "project" means activity undertaken by an
 1022 eligible sponsor which is designed to construct, improve, or
 1023 substantially rehabilitate housing that is affordable to low-
 1024 income households or very-low-income households; designed to
 1025 provide housing opportunities for persons with special needs;

1026 | designed to provide commercial, industrial, or public resources
1027 | and facilities; or designed to improve entrepreneurial and job-
1028 | development opportunities for low-income persons. A project may
1029 | be the investment necessary to increase access to high-speed
1030 | broadband capability in a rural community that had an enterprise
1031 | zone designated pursuant to chapter 290 as of May 1, 2015,
1032 | including projects that result in improvements to communications
1033 | assets that are owned by a business. A project may include the
1034 | provision of museum educational programs and materials that are
1035 | directly related to a project approved between January 1, 1996,
1036 | and December 31, 1999, and located in an area which was in an
1037 | enterprise zone designated pursuant to s. 290.0065 as of May 1,
1038 | 2015. This paragraph does not preclude projects that propose to
1039 | construct or rehabilitate housing for low-income households or
1040 | very-low-income households on scattered sites or housing
1041 | opportunities for persons with special needs. With respect to
1042 | housing, contributions may be used to pay the following eligible
1043 | special needs, low-income, and very-low-income housing-related
1044 | activities:

1045 | (I) Project development impact and management fees for
1046 | special needs, low-income, or very-low-income housing projects;

1047 | (II) Down payment and closing costs for persons with
1048 | special needs, low-income persons, and very-low-income persons;

1049 | (III) Administrative costs, including housing counseling
1050 | and marketing fees, not to exceed 10 percent of the community

1051 contribution, directly related to special needs, low-income, or
 1052 very-low-income projects; and
 1053 (IV) Removal of liens recorded against residential
 1054 property by municipal, county, or special district local
 1055 governments if satisfaction of the lien is a necessary precedent
 1056 to the transfer of the property to a low-income person or very-
 1057 low-income person for the purpose of promoting home ownership.
 1058 Contributions for lien removal must be received from a
 1059 nonrelated third party.
 1060 c. The project must be undertaken by an "eligible
 1061 sponsor," which includes:
 1062 (I) A community action program;
 1063 (II) A nonprofit community-based development organization
 1064 whose mission is the provision of housing for persons with
 1065 special needs, low-income households, or very-low-income
 1066 households or increasing entrepreneurial and job-development
 1067 opportunities for low-income persons;
 1068 (III) A neighborhood housing services corporation;
 1069 (IV) A local housing authority created under chapter 421;
 1070 (V) A community redevelopment agency created under s.
 1071 163.356;
 1072 (VI) A historic preservation district agency or
 1073 organization;
 1074 (VII) A local workforce development board;
 1075 (VIII) A direct-support organization as provided in s.

1076 | 1009.983;

1077 | (IX) An enterprise zone development agency created under

1078 | s. 290.0056;

1079 | (X) A community-based organization incorporated under

1080 | chapter 617 which is recognized as educational, charitable, or

1081 | scientific pursuant to s. 501(c)(3) of the Internal Revenue Code

1082 | and whose bylaws and articles of incorporation include

1083 | affordable housing, economic development, or community

1084 | development as the primary mission of the corporation;

1085 | (XI) Units of local government;

1086 | (XII) Units of state government; or

1087 | (XIII) Any other agency that the Department of Economic

1088 | Opportunity designates by rule.

1089 |

1090 | A contributing person may not have a financial interest in the

1091 | eligible sponsor.

1092 | d. The project must be located in an area which was in an

1093 | enterprise zone designated pursuant to chapter 290 as of May 1,

1094 | 2015, or a Front Porch Florida Community, unless the project

1095 | increases access to high-speed broadband capability in a rural

1096 | community that had an enterprise zone designated pursuant to

1097 | chapter 290 as of May 1, 2015, but is physically located outside

1098 | the designated rural zone boundaries. Any project designed to

1099 | construct or rehabilitate housing for low-income households or

1100 | very-low-income households or housing opportunities for persons

1101 with special needs is exempt from the area requirement of this
1102 sub-subparagraph.

1103 e.(I) If, during the first 10 business days of the state
1104 fiscal year, eligible tax credit applications for projects that
1105 provide housing opportunities for persons with special needs or
1106 homeownership opportunities for low-income households or very-
1107 low-income households are received for less than the annual tax
1108 credits available for those projects, the Department of Economic
1109 Opportunity shall grant tax credits for those applications and
1110 grant remaining tax credits on a first-come, first-served basis
1111 for subsequent eligible applications received before the end of
1112 the state fiscal year. If, during the first 10 business days of
1113 the state fiscal year, eligible tax credit applications for
1114 projects that provide housing opportunities for persons with
1115 special needs or homeownership opportunities for low-income
1116 households or very-low-income households are received for more
1117 than the annual tax credits available for those projects, the
1118 Department of Economic Opportunity shall grant the tax credits
1119 for those applications as follows:

1120 (A) If tax credit applications submitted for approved
1121 projects of an eligible sponsor do not exceed \$200,000 in total,
1122 the credits shall be granted in full if the tax credit
1123 applications are approved.

1124 (B) If tax credit applications submitted for approved
1125 projects of an eligible sponsor exceed \$200,000 in total, the

1126 amount of tax credits granted pursuant to sub-sub-sub-
1127 subparagraph (A) shall be subtracted from the amount of
1128 available tax credits, and the remaining credits shall be
1129 granted to each approved tax credit application on a pro rata
1130 basis.

1131 (II) If, during the first 10 business days of the state
1132 fiscal year, eligible tax credit applications for projects other
1133 than those that provide housing opportunities for persons with
1134 special needs or homeownership opportunities for low-income
1135 households or very-low-income households are received for less
1136 than the annual tax credits available for those projects, the
1137 Department of Economic Opportunity shall grant tax credits for
1138 those applications and shall grant remaining tax credits on a
1139 first-come, first-served basis for subsequent eligible
1140 applications received before the end of the state fiscal year.
1141 If, during the first 10 business days of the state fiscal year,
1142 eligible tax credit applications for projects other than those
1143 that provide housing opportunities for persons with special
1144 needs or homeownership opportunities for low-income households
1145 or very-low-income households are received for more than the
1146 annual tax credits available for those projects, the Department
1147 of Economic Opportunity shall grant the tax credits for those
1148 applications on a pro rata basis.

1149 3. Application requirements.—

1150 a. An eligible sponsor seeking to participate in this

1151 program must submit a proposal to the Department of Economic
1152 Opportunity which sets forth the name of the sponsor, a
1153 description of the project, and the area in which the project is
1154 located, together with such supporting information as is
1155 prescribed by rule. The proposal must also contain a resolution
1156 from the local governmental unit in which the project is located
1157 certifying that the project is consistent with local plans and
1158 regulations.

1159 b. A person seeking to participate in this program must
1160 submit an application for tax credit to the Department of
1161 Economic Opportunity which sets forth the name of the sponsor, a
1162 description of the project, and the type, value, and purpose of
1163 the contribution. The sponsor shall verify, in writing, the
1164 terms of the application and indicate its receipt of the
1165 contribution, and such verification must accompany the
1166 application for tax credit. The person must submit a separate
1167 tax credit application to the Department of Economic Opportunity
1168 for each individual contribution that it makes to each
1169 individual project.

1170 c. A person who has received notification from the
1171 Department of Economic Opportunity that a tax credit has been
1172 approved must apply to the department to receive the refund.
1173 Application must be made on the form prescribed for claiming
1174 refunds of sales and use taxes and be accompanied by a copy of
1175 the notification. A person may submit only one application for

1176 refund to the department within a 12-month period.

1177 4. Administration.—

1178 a. The Department of Economic Opportunity may adopt rules
1179 necessary to administer this paragraph, including rules for the
1180 approval or disapproval of proposals by a person.

1181 b. The decision of the Department of Economic Opportunity
1182 must be in writing, and, if approved, the notification shall
1183 state the maximum credit allowable to the person. Upon approval,
1184 the Department of Economic Opportunity shall transmit a copy of
1185 the decision to the department.

1186 c. The Department of Economic Opportunity shall
1187 periodically monitor all projects in a manner consistent with
1188 available resources to ensure that resources are used in
1189 accordance with this paragraph; however, each project must be
1190 reviewed at least once every 2 years.

1191 d. The Department of Economic Opportunity shall, in
1192 consultation with the statewide and regional housing and
1193 financial intermediaries, market the availability of the
1194 community contribution tax credit program to community-based
1195 organizations.

1196 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1197 entity by this chapter do not inure to any transaction that is
1198 otherwise taxable under this chapter when payment is made by a
1199 representative or employee of the entity by any means,
1200 including, but not limited to, cash, check, or credit card, even

1201 when that representative or employee is subsequently reimbursed
1202 by the entity. In addition, exemptions provided to any entity by
1203 this subsection do not inure to any transaction that is
1204 otherwise taxable under this chapter unless the entity has
1205 obtained a sales tax exemption certificate from the department
1206 or the entity obtains or provides other documentation as
1207 required by the department. Eligible purchases or leases made
1208 with such a certificate must be in strict compliance with this
1209 subsection and departmental rules, and any person who makes an
1210 exempt purchase with a certificate that is not in strict
1211 compliance with this subsection and the rules is liable for and
1212 shall pay the tax. The department may adopt rules to administer
1213 this subsection.

1214 (b) Boiler fuels.—When purchased for use as a combustible
1215 fuel, purchases of natural gas, residual oil, recycled oil,
1216 waste oil, solid waste material, coal, sulfur, hydrogen, wood,
1217 wood residues or wood bark used in an industrial manufacturing,
1218 processing, compounding, or production process at a fixed
1219 location in this state are exempt from the taxes imposed by this
1220 chapter; however, such exemption shall not be allowed unless the
1221 purchaser signs a certificate stating that the fuel to be
1222 exempted is for the exclusive use designated herein. This
1223 exemption does not apply to the use of boiler fuels that are not
1224 used in manufacturing, processing, compounding, or producing
1225 items of tangible personal property for sale, or to the use of

1226 boiler fuels used by any firm subject to regulation by the
1227 Division of Hotels and Restaurants of the Department of Business
1228 and Professional Regulation.

1229 (ppp) Green hydrogen.—

1230 1. As used this paragraph, the term:

1231 a. "Green hydrogen" means hydrogen created using biomass
1232 or an electrolytic process powered from renewable energy
1233 sources, including solar energy, wind energy, biomass, and
1234 geothermal energy. The term also includes hydrogen created using
1235 the pyrolytic decomposition of methane gas.

1236 b. "Primarily used" means a use of at least 50 percent.

1237 2. The following are exempt from the tax imposed by this
1238 chapter:

1239 a. The purchase of machinery and equipment primarily used
1240 in the production, storage, transportation, compression, or
1241 blending of green hydrogen. The machinery and equipment must be
1242 used at a fixed location.

1243 b. The purchase of machinery and equipment primarily used
1244 in the production, storage, transportation, compression, or
1245 blending of ammonia derived from green hydrogen, if the ammonia
1246 will be converted back to green hydrogen before its use or sale.
1247 The machinery and equipment must be used at a fixed location.

1248 c. The purchase of machinery and equipment that are
1249 necessary to produce electrical energy resulting from the
1250 electrochemical reaction of green hydrogen and oxygen in a fuel

1251 cell. The electrical energy must be primarily used in
1252 manufacturing, processing, compounding, or producing for sale
1253 items of tangible personal property in this state. The machinery
1254 and equipment must be used at a fixed location.

1255 3. Purchasers of machinery and equipment qualifying for
1256 the exemption provided in this paragraph shall furnish the
1257 vendor with an affidavit stating that the item or items to be
1258 exempted are for the use designated herein. Purchasers with
1259 self-accrual authority pursuant to s. 212.183 are not required
1260 to provide this affidavit but shall maintain all documentation
1261 necessary to prove the exempt status of purchases.

1262 4. A person furnishing a false affidavit to the vendor for
1263 the purpose of evading payment of any tax imposed under this
1264 chapter shall be subject to the penalty set forth in s. 212.085
1265 and as otherwise provided by law.

1266 5. The department may adopt rules to implement the
1267 exemptions in this paragraph.

1268 Section 24. Subsection (23) is added to section 213.053,
1269 Florida Statutes, to read:

1270 213.053 Confidentiality and information sharing.—

1271 (23) The department may make available to the Department
1272 of Transportation, exclusively for official purposes,
1273 information for the purpose of administering the credit for
1274 qualified railroad reconstruction or replacement expenditures in
1275 s. 220.1915.

1276 Section 25. Subsection (8) of section 220.02, Florida
 1277 Statutes, is amended to read:

1278 220.02 Legislative intent.—

1279 (8) It is the intent of the Legislature that credits
 1280 against either the corporate income tax or the franchise tax be
 1281 applied in the following order: those enumerated in s. 631.828,
 1282 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1283 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1284 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1285 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1286 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1287 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1288 those enumerated in s. 220.1876, those enumerated in s.
 1289 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1290 288.9916, those enumerated in s. 220.1899, those enumerated in
 1291 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated
 1292 in s. 220.198, and those enumerated in s. 220.1915.

1293 Section 26. Paragraph (n) of subsection (1) and paragraph
 1294 (c) of subsection (2) of section 220.03, Florida Statutes, are
 1295 amended to read:

1296 220.03 Definitions.—

1297 (1) SPECIFIC TERMS.—When used in this code, and when not
 1298 otherwise distinctly expressed or manifestly incompatible with
 1299 the intent thereof, the following terms shall have the following
 1300 meanings:

1301 (n) "Internal Revenue Code" means the United States
 1302 Internal Revenue Code of 1986, as amended and in effect on
 1303 January 1, 2022 ~~2021~~, except as provided in subsection (3).

1304 (2) DEFINITIONAL RULES.—When used in this code and neither
 1305 otherwise distinctly expressed nor manifestly incompatible with
 1306 the intent thereof:

1307 (c) Any term used in this code has the same meaning as
 1308 when used in a comparable context in the Internal Revenue Code
 1309 and other statutes of the United States relating to federal
 1310 income taxes, as such code and statutes are in effect on January
 1311 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the
 1312 meaning of a term shall be taken at the time the term is applied
 1313 under this code.

1314 Section 27. The amendments made by this act to s.
 1315 220.03(1), Florida Statutes, shall take effect upon this act
 1316 becoming a law and operate retroactively to January 1, 2022.

1317 Section 28. Paragraph (a) of subsection (1) of section
 1318 220.13, Florida Statutes, is amended to read:

1319 220.13 "Adjusted federal income" defined.—

1320 (1) The term "adjusted federal income" means an amount
 1321 equal to the taxpayer's taxable income as defined in subsection
 1322 (2), or such taxable income of more than one taxpayer as
 1323 provided in s. 220.131, for the taxable year, adjusted as
 1324 follows:

1325 (a) Additions.—There shall be added to such taxable

1326 income:

1327 1.a. The amount of any tax upon or measured by income,
 1328 excluding taxes based on gross receipts or revenues, paid or
 1329 accrued as a liability to the District of Columbia or any state
 1330 of the United States which is deductible from gross income in
 1331 the computation of taxable income for the taxable year.

1332 b. Notwithstanding sub-subparagraph a., if a credit taken
 1333 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
 1334 taxable income in a previous taxable year under subparagraph 11.
 1335 and is taken as a deduction for federal tax purposes in the
 1336 current taxable year, the amount of the deduction allowed shall
 1337 not be added to taxable income in the current year. The
 1338 exception in this sub-subparagraph is intended to ensure that
 1339 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
 1340 added in the applicable taxable year and does not result in a
 1341 duplicate addition in a subsequent year.

1342 2. The amount of interest which is excluded from taxable
 1343 income under s. 103(a) of the Internal Revenue Code or any other
 1344 federal law, less the associated expenses disallowed in the
 1345 computation of taxable income under s. 265 of the Internal
 1346 Revenue Code or any other law, excluding 60 percent of any
 1347 amounts included in alternative minimum taxable income, as
 1348 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1349 taxpayer pays tax under s. 220.11(3).

1350 3. In the case of a regulated investment company or real

1351 estate investment trust, an amount equal to the excess of the
 1352 net long-term capital gain for the taxable year over the amount
 1353 of the capital gain dividends attributable to the taxable year.

1354 4. That portion of the wages or salaries paid or incurred
 1355 for the taxable year which is equal to the amount of the credit
 1356 allowable for the taxable year under s. 220.181. This
 1357 subparagraph shall expire on the date specified in s. 290.016
 1358 for the expiration of the Florida Enterprise Zone Act.

1359 5. That portion of the ad valorem school taxes paid or
 1360 incurred for the taxable year which is equal to the amount of
 1361 the credit allowable for the taxable year under s. 220.182. This
 1362 subparagraph shall expire on the date specified in s. 290.016
 1363 for the expiration of the Florida Enterprise Zone Act.

1364 6. The amount taken as a credit under s. 220.195 which is
 1365 deductible from gross income in the computation of taxable
 1366 income for the taxable year.

1367 7. That portion of assessments to fund a guaranty
 1368 association incurred for the taxable year which is equal to the
 1369 amount of the credit allowable for the taxable year.

1370 8. In the case of a nonprofit corporation which holds a
 1371 pari-mutuel permit and which is exempt from federal income tax
 1372 as a farmers' cooperative, an amount equal to the excess of the
 1373 gross income attributable to the pari-mutuel operations over the
 1374 attributable expenses for the taxable year.

1375 9. The amount taken as a credit for the taxable year under

1376 s. 220.1895.

1377 10. Up to nine percent of the eligible basis of any
 1378 designated project which is equal to the credit allowable for
 1379 the taxable year under s. 220.185.

1380 11. Any amount taken as a credit for the taxable year
 1381 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in
 1382 this subparagraph is intended to ensure that the same amount is
 1383 not allowed for the tax purposes of this state as both a
 1384 deduction from income and a credit against the tax. This
 1385 addition is not intended to result in adding the same expense
 1386 back to income more than once.

1387 12. The amount taken as a credit for the taxable year
 1388 under s. 220.193.

1389 13. Any portion of a qualified investment, as defined in
 1390 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1391 taken as a credit against income tax pursuant to s. 288.9916.

1392 14. The costs to acquire a tax credit pursuant to s.
 1393 288.1254(5) that are deducted from or otherwise reduce federal
 1394 taxable income for the taxable year.

1395 15. The amount taken as a credit for the taxable year
 1396 pursuant to s. 220.194.

1397 16. The amount taken as a credit for the taxable year
 1398 under s. 220.196. The addition in this subparagraph is intended
 1399 to ensure that the same amount is not allowed for the tax
 1400 purposes of this state as both a deduction from income and a

1401 credit against the tax. The addition is not intended to result
 1402 in adding the same expense back to income more than once.

1403 17. The amount taken as a credit for the taxable year
 1404 pursuant to s. 220.198.

1405 18. The amount taken as a credit for the taxable year
 1406 pursuant to s. 220.1915.

1407 Section 29. Paragraph (c) of subsection (1) of section
 1408 220.183, Florida Statutes, is amended to read:

1409 220.183 Community contribution tax credit.—

1410 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1411 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1412 SPENDING.—

1413 (c) The total amount of tax credit which may be granted
 1414 for all programs approved under this section, s. 212.08(5)(p),
 1415 and s. 624.5105 is \$14.5 million in the 2022-2023 fiscal year
 1416 and ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in~~
 1417 ~~the 2019-2020 fiscal year, and \$10.5 million in each fiscal year~~
 1418 thereafter for projects that provide housing opportunities for
 1419 persons with special needs as defined in s. 420.0004 and
 1420 homeownership opportunities for low-income households or very-
 1421 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~
 1422 million in the 2022-2023 fiscal year and in each fiscal year
 1423 thereafter for all other projects.

1424 Section 30. Subsection (1) of section 220.1876, Florida
 1425 Statutes, is amended to read:

1426 220.1876 Credit for contributions to the New Worlds
 1427 Reading Initiative.—
 1428 (1) For taxable years beginning on or after January 1,
 1429 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1430 eligible contribution made to the New Worlds Reading Initiative
 1431 under s. 1003.485 against any tax due for a taxable year under
 1432 this chapter after the application of any other allowable
 1433 credits by the taxpayer. An eligible contribution must be made
 1434 to the New Worlds Reading Initiative on or before the date the
 1435 taxpayer is required to file a return pursuant to s. 220.222.
 1436 The credit granted by this section shall be reduced by the
 1437 difference between the amount of federal corporate income tax,
 1438 taking into account the credit granted by this section, and the
 1439 amount of federal corporate income tax without application of
 1440 the credit granted by this section.

1441 Section 31. Subsection (1) of section 220.1877, Florida
 1442 Statutes, is amended to read:

1443 220.1877 Credit for contributions to eligible charitable
 1444 organizations.—

1445 (1) For taxable years beginning on or after January 1,
 1446 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1447 eligible contribution made to an eligible charitable
 1448 organization under s. 402.62 against any tax due for a taxable
 1449 year under this chapter after the application of any other
 1450 allowable credits by the taxpayer. An eligible contribution must

1451 be made to an eligible charitable organization on or before the
 1452 date the taxpayer is required to file a return pursuant to s.
 1453 220.222. The credit granted by this section shall be reduced by
 1454 the difference between the amount of federal corporate income
 1455 tax, taking into account the credit granted by this section, and
 1456 the amount of federal corporate income tax without application
 1457 of the credit granted by this section.

1458 Section 32. Section 220.1915, Florida Statutes, is created
 1459 to read:

1460 220.1915 Credit for qualified railroad reconstruction or
 1461 replacement expenditures.-

1462 (1) For purposes of this section:

1463 (a) "Qualified expenditures" means gross expenditures made
 1464 in this state by a qualifying railroad during the taxable year
 1465 in which the credit is claimed, provided such expenditures were
 1466 made on track that was owned or leased by a qualifying railroad,
 1467 and were:

1468 1. For the maintenance, reconstruction, or replacement of
 1469 railroad infrastructure, including track, roadbed, bridges,
 1470 industrial leads and sidings, or track-related structures which
 1471 were owned or leased by the qualifying railroad; or

1472 2. For new construction by the qualifying railroad of
 1473 industrial leads, switches, spurs and sidings, and extensions of
 1474 existing sidings located in this state.

1475 (b) "Qualifying railroad" means any taxpayer that was a

1476 Class II or Class III railroad operating in this state on the
1477 last day of the taxable year for which the credit is claimed,
1478 pursuant to the classifications in effect for that year as set
1479 by the United States Surface Transportation Board or its
1480 successor.

1481 (2) (a) For taxable years beginning on or after January 1,
1482 2023, a qualifying railroad is eligible for a credit against the
1483 tax imposed by this chapter if it has qualified expenditures in
1484 this state in the taxable year.

1485 (b) The credit allowed under this section is equal to 50
1486 percent of a qualifying railroad's qualified expenditures
1487 incurred in this state in the taxable year, as limited by
1488 paragraph (c).

1489 (c) The amount of the credit may not exceed the product of
1490 \$3,500 and the number of miles of railroad track owned or leased
1491 within this state by the qualifying railroad as of the end of
1492 the taxable year in which the qualified expenditures were
1493 incurred.

1494 (3) (a) A qualifying railroad must submit to the department
1495 with its return an application including any documentation or
1496 information required by the department to demonstrate
1497 eligibility for the credit allowed under this section.

1498 (b) If the qualifying railroad is not a taxpayer under
1499 this chapter, the qualifying railroad must submit the required
1500 application including any documentation or information required

1501 by the department directly to the department no later than May 1
1502 of the calendar year following the year in which the qualified
1503 expenditures were made, in accordance with rules adopted by the
1504 department.

1505 (c) The qualifying railroad must include an affidavit
1506 certifying that all information contained in the application is
1507 true and correct, and supporting documentation must include a
1508 copy of any Internal Revenue Service Form 8900, or its
1509 equivalent, if such documentation was filed with the Internal
1510 Revenue Service for any credit under 26 U.S.C. s. 45G for which
1511 the federal credit related in whole or in part to the qualified
1512 expenditures in this state for which the credit is sought.

1513 (d) If the qualifying railroad is a taxpayer under this
1514 chapter and the credit earned exceeds the taxpayer's liability
1515 under this chapter for that year, or if the qualifying railroad
1516 is not a taxpayer under this chapter, the department must issue
1517 a letter to the qualifying railroad within 30 days after receipt
1518 of the completed application indicating the amount of the
1519 approved credit available for carryover or transfer in
1520 accordance with subsection (4).

1521 (e) The department may consult with the Department of
1522 Transportation regarding the qualifications, ownership, or
1523 classification of any qualifying railroad applying for a credit
1524 under this section. The Department of Transportation shall
1525 provide technical assistance, when requested by the department,

1526 on any technical audits performed pursuant to this section.

1527 (4)(a) If the credit granted under this section is not
1528 fully used in any one taxable year because of insufficient tax
1529 liability on the part of the qualifying railroad, or because the
1530 qualifying railroad is not subject to tax under this chapter,
1531 the unused amount may be carried forward for a period not to
1532 exceed 5 taxable years or may be transferred in accordance with
1533 paragraph (b). The carryover or transferred credit may be used
1534 in any of the 5 subsequent taxable years, when the tax imposed
1535 by this chapter for that taxable year exceeds the credit for
1536 which the qualifying railroad or transferee under paragraph (b)
1537 is eligible in that taxable year under this subsection, after
1538 applying the other credits and unused carryovers in the order
1539 provided by s. 220.02(8).

1540 (b)1. The credit under this section may be transferred:

1541 a. By written agreement to a taxpayer subject to the tax
1542 under this chapter and that either transports property using the
1543 rail facilities of the qualifying railroad or furnishes
1544 railroad-related property or services to any railroad operating
1545 in this state, or is a railroad, as those terms are defined in
1546 26 C.F.R. s. 1.45G-1(b); and

1547 b. At any time during the 5 taxable years following the
1548 taxable year the credit was originally earned by the qualifying
1549 railroad.

1550 2. The written agreement required for transfer under this

1551 paragraph shall:

1552 a. Be filed jointly by the qualifying railroad and the
1553 transferee with the department within 30 days after the
1554 transfer, in accordance with rules adopted by the department;
1555 and

1556 b. Contain all of the following information: the name,
1557 address, and taxpayer identification number for the qualifying
1558 railroad and the transferee; the amount of the credit being
1559 transferred; the taxable year in which the credit was originally
1560 earned by the qualifying railroad; and the remaining taxable
1561 years for which the credit may be claimed.

1562 (5) Notification of a transfer of credit under this
1563 section must be submitted to the department on a form adopted by
1564 rule of the department. Within 30 days after the transfer, the
1565 department shall provide a letter acknowledging the transfer,
1566 after which time the transferee may claim the transferred credit
1567 on its return due on or after the date of the letter. The
1568 transferee shall attach a copy of the letter to its return when
1569 claiming the credit.

1570 (6) In the event the credit provided under this section is
1571 reduced as a result of an examination or audit by the
1572 department, such tax deficiency shall be recovered from the
1573 first entity to have claimed such credit up to the amount of
1574 credit taken. Any subsequent deficiency shall be assessed
1575 against any entity acquiring and claiming such credit or, in the

1576 case of multiple succeeding entities, in the order of credit
 1577 succession.

1578 (7) The department may adopt rules to implement this
 1579 section.

1580 Section 33. Paragraph (a) of subsection (5) of section
 1581 402.62, Florida Statutes, is amended to read:

1582 402.62 Strong Families Tax Credit.—

1583 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1584 AND LIMITATIONS.—

1585 (a) Beginning in fiscal year 2022-2023 ~~2021-2022~~, the tax
 1586 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.

1587 Section 34. Paragraph (c) of subsection (1) of section
 1588 624.5105, Florida Statutes, is amended to read:

1589 624.5105 Community contribution tax credit; authorization;
 1590 limitations; eligibility and application requirements;
 1591 administration; definitions; expiration.—

1592 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1593 (c) The total amount of tax credit which may be granted
 1594 for all programs approved under this section and ss.

1595 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-2023
 1596 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year,~~
 1597 ~~\$13.5 million in the 2019-2020 fiscal year, and \$10.5 million in~~
 1598 each fiscal year thereafter for projects that provide housing
 1599 opportunities for persons with special needs as defined in s.
 1600 420.0004 or homeownership opportunities for low-income or very-

1601 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~
 1602 million in the 2022-2023 fiscal year and in each fiscal year
 1603 thereafter for all other projects.

1604 Section 35. Subsection (1) of section 624.51056, Florida
 1605 Statutes, is amended to read:

1606 624.51056 Credit for contributions to the New Worlds
 1607 Reading Initiative.—

1608 (1) For taxable years beginning on or after January 1,
 1609 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1610 eligible contribution made to the New Worlds Reading Initiative
 1611 under s. 1003.485 against any tax due for a taxable year under
 1612 s. 624.509(1) after deducting from such tax deductions for
 1613 assessments made pursuant to s. 440.51; credits for taxes paid
 1614 under ss. 175.101 and 185.08; credits for income taxes paid
 1615 under chapter 220; and the credit allowed under s. 624.509(5),
 1616 as such credit is limited by s. 624.509(6). An eligible
 1617 contribution must be made to the New Worlds Reading Initiative
 1618 on or before the date the taxpayer is required to file a return
 1619 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
 1620 credit against premium tax liability under this section is not
 1621 required to pay any additional retaliatory tax levied under s.
 1622 624.5091 as a result of claiming such credit. Section 624.5091
 1623 does not limit such credit in any manner.

1624 Section 36. Subsection (1) of section 624.51057, Florida
 1625 Statutes, is amended to read:

1626 624.51057 Credit for contributions to eligible charitable
 1627 organizations.—

1628 (1) For taxable years beginning on or after January 1,
 1629 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1630 eligible contribution made to an eligible charitable
 1631 organization under s. 402.62 against any tax due for a taxable
 1632 year under s. 624.509(1) after deducting from such tax
 1633 deductions for assessments made pursuant to s. 440.51; credits
 1634 for taxes paid under ss. 175.101 and 185.08; credits for income
 1635 taxes paid under chapter 220; and the credit allowed under s.
 1636 624.509(5), as such credit is limited by s. 624.509(6). An
 1637 eligible contribution must be made to an eligible charitable
 1638 organization on or before the date the taxpayer is required to
 1639 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 1640 claiming a credit against premium tax liability under this
 1641 section is not required to pay any additional retaliatory tax
 1642 levied under s. 624.5091 as a result of claiming such credit.
 1643 Section 624.5091 does not limit such credit in any manner.

1644 Section 37. Paragraph (b) of subsection (2) and paragraph
 1645 (a) of subsection (3) of section 1003.485, Florida Statutes, are
 1646 amended to read:

1647 1003.485 The New Worlds Reading Initiative.—

1648 (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New
 1649 Worlds Reading Initiative is established under the department to
 1650 improve literacy skills and instill a love of reading by

1651 providing high-quality, free books to students in kindergarten
1652 through grade 5 who are reading below grade level.

1653 (b) The administrator shall:

1654 1. Develop, in consultation with the Just Read, Florida!
1655 Office under s. 1001.215, a selection of high-quality books
1656 encompassing diverse subjects and genres for each grade level to
1657 be mailed to students in the initiative.

1658 2. Distribute books at no cost to students as provided in
1659 paragraph (4)(c) either directly or through an agreement with a
1660 book distribution company.

1661 3. Assist local implementation of the initiative by
1662 providing marketing materials to school districts and any
1663 partnering nonprofit organizations to assist with public
1664 awareness campaigns and other activities designed to increase
1665 family engagement and instill a love of reading in students.

1666 4. Maintain a clearinghouse for information on national,
1667 state, and local nonprofit organizations that support efforts to
1668 improve literacy and provide books to children.

1669 5. Develop training materials for parents of students in
1670 the initiative, including brief video training modules, which
1671 engage families in reading and assist with improving student
1672 literacy skills. The administrator shall periodically send, via
1673 text message and e-mail, tips for facilitating reading at home
1674 and hyperlinks to the video training modules.

1675 6. Annually submit to the department an annual financial

1676 report that includes, at a minimum, the amount of eligible
 1677 contributions received by the administrator; the amount spent on
 1678 each activity required by this paragraph, including
 1679 administrative expenses; and the number of students and
 1680 households served under the initiative.

1681 7. Maintain separate accounts for operating funds and
 1682 funds for the purchase and delivery of books.

1683 8. Expend eligible contributions received only for the
 1684 purchase and delivery of books and to implement the requirements
 1685 of this section, as well as for administrative expenses not to
 1686 exceed 2 percent of total eligible contributions.

1687 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry
 1688 forward up to 25 percent of eligible contributions made before
 1689 January 1 of each state fiscal year and 100 percent of eligible
 1690 contributions made on or after January 1 of each state fiscal
 1691 year to the following state fiscal year for purposes authorized
 1692 by this subsection. Any eligible contributions in excess of the
 1693 allowable 25-percent carry forward not used to provide
 1694 additional books throughout the year to eligible students shall
 1695 revert to the state treasury.

1696 9. Upon receipt of a contribution, provide the taxpayer
 1697 that made the contribution with a certificate of contribution. A
 1698 certificate of contribution must include the taxpayer's name
 1699 and, if available, its federal employer identification number;
 1700 the amount contributed; the date of contribution; and the name

1701 of the administrator.

1702 (3) NEW WORLDS READING INITIATIVE TAX CREDITS;
 1703 APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

1704 (a) The tax credit cap amount is \$10 million for the 2021-
 1705 2022 state fiscal year, \$30 million for the 2022-2023 state
 1706 fiscal year, and \$60 ~~\$50~~ million in each state fiscal year
 1707 thereafter.

1708 Section 38. Subsection (5) of section 1011.71, Florida
 1709 Statutes, is amended to read:

1710 1011.71 District school tax.—

1711 (5) A school district may expend, subject to s. 200.065,
 1712 up to \$175 ~~\$150~~ per unweighted full-time equivalent student from
 1713 the revenue generated by the millage levy authorized by
 1714 subsection (2) to fund, in addition to expenditures authorized
 1715 in paragraphs (2) (a)-(j), expenses for the following:

1716 (a) The purchase, lease-purchase, or lease of driver's
 1717 education vehicles; motor vehicles used for the maintenance or
 1718 operation of plants and equipment; security vehicles; or
 1719 vehicles used in storing or distributing materials and
 1720 equipment.

1721 (b) Payment of the cost of premiums, as defined in s.
 1722 627.403, for property and casualty insurance necessary to insure
 1723 school district educational and ancillary plants. As used in
 1724 this paragraph, casualty insurance has the same meaning as in s.
 1725 624.605 (1) (d), (f), (g), (h), and (m). Operating revenues that

1726 are made available through the payment of property and casualty
1727 insurance premiums from revenues generated under this subsection
1728 may be expended only for nonrecurring operational expenditures
1729 of the school district.

1730 Section 39. It is the intent of the Legislature for any
1731 contributions made pursuant to earning a tax credit to be used
1732 against the tax due under chapter 220, Florida Statutes, or
1733 under s. 624.509(1), Florida Statutes, for taxable years
1734 beginning January 1, 2021, through and including March 1, 2021,
1735 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,
1736 Florida Statutes, to be available to the contributing taxpayer
1737 as a credit against the requested tax immediately upon receipt
1738 of a certificate of contribution from the administrator of the
1739 New Worlds Reading Initiative tax credit program or the
1740 applicable charitable organization under the Strong Families tax
1741 credit program. The taxpayer may use such credit against any
1742 payment of estimated tax or installment payment for the taxable
1743 year indicated on the approval letter from the Department of
1744 Revenue in accordance with this act and s. 402.62, Florida
1745 Statutes, or s. 1003.485, Florida Statutes, as applicable.

1746 Section 40. Treatment of specified contributions under the
1747 Strong Families tax credit program and the New Worlds Reading
1748 Initiative tax credit program.—

1749 (1) For purposes of any tax due under s. 624.509(1),
1750 Florida Statutes, for the 2021 taxable year, for which a return

1751 was due March 1, 2022, a taxpayer may apply for an allocation
1752 from the Department of Revenue under s. 402.62(5), Florida
1753 Statutes, or s. 1003.485(3), Florida Statutes, on or before May
1754 1, 2022.

1755 (a) Once the taxpayer has received an approval letter from
1756 the Department of Revenue, the taxpayer must make the designated
1757 contribution to the applicable charitable organization or
1758 administrator within 14 days, or on or before June 1, 2022,
1759 whichever is later.

1760 (b) Once the taxpayer has received a certificate of
1761 contribution from the charitable organization or administrator,
1762 the taxpayer has 14 days to file an application with the
1763 Department of Revenue for a refund of tax paid pursuant to s.
1764 624.509(1), Florida Statutes, for the 2021 taxable year, not to
1765 exceed the amount indicated on the certificate of contribution.

1766 (2) Any contribution amount on a certificate of
1767 contribution that is not refunded in accordance with this
1768 section shall be carried forward for the period specified in s.
1769 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida
1770 Statutes, as applicable.

1771 (3) The Department of Revenue may not issue refund
1772 payments under this section after June 30, 2023.

1773 Section 41. The Department of Revenue is authorized, and
1774 all conditions are deemed met, to adopt emergency rules under s.
1775 120.54(4), Florida Statutes, for the purpose of implementing

1776 changes related to the Strong Families tax credit program and
 1777 the New Worlds Reading Initiative tax credit program made by
 1778 this act. Notwithstanding any other law, emergency rules adopted
 1779 under this section are effective for 6 months after adoption and
 1780 may be renewed during the pendency of procedures to adopt
 1781 permanent rules addressing the subject of the emergency rules.

1782 Section 42. This section and sections 39, 40, and 41 of
 1783 this act, and the sections amending ss. 220.1876, 220.1877,
 1784 624.51056, 624.51057, and 1003.485, Florida Statutes, shall take
 1785 effect upon this act becoming a law and operate retroactively to
 1786 July 1, 2021.

1787 Section 43. Clothing, wallets, and bags; school supplies;
 1788 learning aids and jigsaw puzzles; personal computers and
 1789 personal computer-related accessories; sales tax holiday.—

1790 (1) The tax levied under chapter 212, Florida Statutes,
 1791 may not be collected during the period from July 25, 2022,
 1792 through August 7, 2022, on the retail sale of:

1793 (a) Clothing, wallets, or bags, including handbags,
 1794 backpacks, fanny packs, and diaper bags, but excluding
 1795 briefcases, suitcases, and other garment bags, having a sales
 1796 price of \$100 or less per item. As used in this paragraph, the
 1797 term "clothing" means:

1798 1. Any article of wearing apparel intended to be worn on
 1799 or about the human body, excluding watches, watchbands, jewelry,
 1800 umbrellas, and handkerchiefs; and

1801 2. All footwear, excluding skis, swim fins, roller blades,
 1802 and skates.

1803 (b) School supplies having a sales price of \$50 or less
 1804 per item. As used in this paragraph, the term "school supplies"
 1805 means pens, pencils, erasers, crayons, notebooks, notebook
 1806 filler paper, legal pads, binders, lunch boxes, construction
 1807 paper, markers, folders, poster board, composition books, poster
 1808 paper, scissors, cellophane tape, glue or paste, rulers,
 1809 computer disks, staplers and staples used to secure paper
 1810 products, protractors, compasses, and calculators.

1811 (c) Learning aids and jigsaw puzzles having a sales price
 1812 of \$30 or less. As used in this paragraph, the term "learning
 1813 aids" means flashcards or other learning cards, matching or
 1814 other memory games, puzzle books and search-and-find books,
 1815 interactive or electronic books and toys intended to teach
 1816 reading or math skills, and stacking or nesting blocks or sets.

1817 (2) The tax levied under chapter 212, Florida Statutes,
 1818 may not be collected during the period from July 25, 2022,
 1819 through August 7, 2022, on personal computers or personal
 1820 computer-related accessories purchased for noncommercial home or
 1821 personal use having a sales price of \$1,500 or less. As used in
 1822 this subsection, the term:

1823 (a) "Personal computers" includes electronic book readers,
 1824 laptops, desktops, handhelds, tablets, or tower computers. The
 1825 term does not include cellular telephones, video game consoles,

1826 digital media receivers, or devices that are not primarily
1827 designed to process data.

1828 (b) "Personal computer-related accessories" includes
1829 keyboards, mice, personal digital assistants, monitors, other
1830 peripheral devices, modems, routers, and nonrecreational
1831 software, regardless of whether the accessories are used in
1832 association with a personal computer base unit. The term does
1833 not include furniture or systems, devices, software, monitors
1834 with a television tuner, or peripherals that are designed or
1835 intended primarily for recreational use.

1836 (3) The tax exemptions provided in this section do not
1837 apply to sales within a theme park or entertainment complex as
1838 defined in s. 509.013(9), Florida Statutes, within a public
1839 lodging establishment as defined in s. 509.013(4), Florida
1840 Statutes, or within an airport as defined in s. 330.27(2),
1841 Florida Statutes.

1842 (4) The tax exemptions provided in this section apply at
1843 the option of the dealer if less than 5 percent of the dealer's
1844 gross sales of tangible personal property in the prior calendar
1845 year consisted of items that would be exempt under this section.
1846 If a qualifying dealer chooses not to participate in the tax
1847 holiday, by July 18, 2022, the dealer must notify the Department
1848 of Revenue in writing of its election to collect sales tax
1849 during the holiday and must post a copy of that notice in a
1850 conspicuous location at its place of business.

1851 (5) The Department of Revenue is authorized, and all
 1852 conditions are deemed met, to adopt emergency rules pursuant to
 1853 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1854 this section.

1855 (6) This section shall take effect upon this act becoming
 1856 a law.

1857 Section 44. Disaster preparedness supplies; sales tax
 1858 holiday.-

1859 (1) The tax levied under chapter 212, Florida Statutes,
 1860 may not be collected during the period from May 28, 2022,
 1861 through June 10, 2022, on the sale of:

1862 (a) A portable self-powered light source selling for \$40
 1863 or less.

1864 (b) A portable self-powered radio, two-way radio, or
 1865 weather-band radio selling for \$50 or less.

1866 (c) A tarpaulin or other flexible waterproof sheeting
 1867 selling for \$100 or less.

1868 (d) An item normally sold as, or generally advertised as,
 1869 a ground anchor system or tie-down kit selling for \$100 or less.

1870 (e) A gas or diesel fuel tank selling for \$50 or less.

1871 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 1872 volt, or 9-volt batteries, excluding automobile and boat
 1873 batteries, selling for \$50 or less.

1874 (g) A nonelectric food storage cooler selling for \$60 or
 1875 less.

1876 (h) A portable generator used to provide light or
 1877 communications or preserve food in the event of a power outage
 1878 selling for \$1,000 or less.

1879 (i) Reusable ice selling for \$20 or less.

1880 (j) A portable power bank selling for \$60 or less.

1881 (k) A smoke detector or smoke alarm selling for \$70 or
 1882 less.

1883 (l) A fire extinguisher selling for \$70 or less.

1884 (m) A carbon monoxide detector selling for \$70 or less.

1885 (n) Supplies necessary for the evacuation of household
 1886 pets. For purposes of this exemption, necessary supplies means
 1887 the noncommercial purchase of:

1888 1. Portable kennels or pet carriers selling for \$100 or
 1889 less per item.

1890 2. Bags of dry pet food weighing 15 or fewer pounds and
 1891 selling for \$30 or less per item.

1892 3. Cans or pouches of wet pet food selling for \$2 or less
 1893 per can or pouch or the equivalent if sold in a box or case.

1894 4. Manual can openers selling for \$15 or less per item.

1895 5. Leashes, collars, and muzzles selling for \$20 or less
 1896 per item.

1897 6. Collapsible or travel-sized food or water bowls selling
 1898 for \$15 or less per item.

1899 7. Cat litter weighing 25 or fewer pounds and selling for
 1900 \$25 or less per item.

1901 8. Cat litter pans selling for \$15 or less per item.

1902 9. Pet waste disposal bags selling for \$15 or less per
 1903 package.

1904 10. Pet pads selling for \$20 or less per box or package.

1905 11. Hamster or rabbit substrate selling for \$15 or less
 1906 per package.

1907 12. Pet beds selling for \$40 or less per item.

1908 (2) The tax exemptions provided in this section do not
 1909 apply to sales within a theme park or entertainment complex as
 1910 defined in s. 509.013(9), Florida Statutes, within a public
 1911 lodging establishment as defined in s. 509.013(4), Florida
 1912 Statutes, or within an airport as defined in s. 330.27(2),
 1913 Florida Statutes.

1914 (3) The Department of Revenue is authorized, and all
 1915 conditions are deemed met, to adopt emergency rules pursuant to
 1916 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1917 this section.

1918 (4) This section shall take effect upon this act becoming
 1919 a law.

1920 Section 45. Freedom Week; sales tax holiday.-

1921 (1) The taxes levied under chapter 212, Florida Statutes,
 1922 may not be collected on purchases made during the period from
 1923 July 1, 2022, through July 7, 2022, on:

1924 (a) The sale by way of admissions, as defined in s.
 1925 212.02(1), Florida Statutes, for:

- 1926 1. A live music event scheduled to be held on any date or
 1927 dates from July 1, 2022, through December 31, 2022;
- 1928 2. A live sporting event scheduled to be held on any date
 1929 or dates from July 1, 2022, through December 31, 2022;
- 1930 3. A movie to be shown in a movie theater on any date or
 1931 dates from July 1, 2022, through December 31, 2022;
- 1932 4. Entry to a museum, including any annual passes;
- 1933 5. Entry to a state park, including any annual passes;
- 1934 6. Entry to a ballet, play, or musical theatre performance
 1935 scheduled to be held on any date or dates from July 1, 2022,
 1936 through December 31, 2022;
- 1937 7. Season tickets for ballets, plays, music events, or
 1938 musical theatre performances;
- 1939 8. Entry to a fair, festival, or cultural event scheduled
 1940 to be held on any date or dates from July 1, 2022, through
 1941 December 31, 2022; or
- 1942 9. Use of or access to private and membership clubs
 1943 providing physical fitness facilities from July 1, 2022, through
 1944 December 31, 2022.
- 1945 (b) The retail sale of boating and water activity
 1946 supplies, camping supplies, fishing supplies, general outdoor
 1947 supplies, residential pool supplies, and sporting equipment. As
 1948 used in this section, the term:
- 1949 1. "Boating and water activity supplies" means the first
 1950 \$75 of the sales price of life jackets and coolers; the first

1951 \$35 of the sales price of recreational pool tubes, pool floats,
1952 inflatable chairs, and pool toys; the first \$50 of the sales
1953 price of safety flares; the first \$150 of the sales price of
1954 water skis, wakeboards, kneeboards, and recreational inflatable
1955 water tubes or floats capable of being towed; the first \$300 of
1956 the sales price of paddleboards and surfboards; the first \$500
1957 of the sales price of canoes and kayaks; the first \$75 of the
1958 sales price of paddles and oars; and the first \$25 of the sales
1959 price of snorkels, goggles, and swimming masks.

1960 2. "Camping supplies" means the first \$200 of the sales
1961 price of tents; the first \$50 of the sales price of sleeping
1962 bags, portable hammocks, camping stoves, and collapsible camping
1963 chairs; and the first \$30 of the sales price of camping lanterns
1964 and flashlights.

1965 3. "Fishing supplies" means the first \$75 of the sales
1966 price of rods and reels, if sold individually, or the first \$150
1967 of the sales price if sold as a set; the first \$30 of the sales
1968 price of tackle boxes or bags; and the first \$5 of the sale
1969 price of bait or fishing tackle, if sold individually, or the
1970 first \$10 of the sales price if multiple items are sold
1971 together. The term does not include supplies used for commercial
1972 fishing purposes.

1973 4. "General outdoor supplies" means the first \$15 of the
1974 sales price of sunscreen or insect repellent; the first \$100 of
1975 the sales price of sunglasses; the first \$200 of the sales price

1976 of binoculars; the first \$30 of the sales price of water
 1977 bottles; the first \$50 of the sales price of hydration packs;
 1978 the first \$250 of the sales price of outdoor gas or charcoal
 1979 grills; the first \$50 of the sales price of bicycle helmets; and
 1980 the first \$250 of the sales price of bicycles.

1981 5. "Residential pool supplies" means the first \$100 of the
 1982 sales price of individual residential pool and spa replacement
 1983 parts, nets, filters, lights, and covers; and the first \$150 of
 1984 the combined sales price of all residential pool and spa
 1985 chemicals purchased by an individual.

1986 6. "Sports equipment" means any item used in individual or
 1987 team sports, not including clothing or footwear, selling for \$40
 1988 or less per item.

1989 (2) The tax exemptions provided in this section do not
 1990 apply to sales within a theme park or entertainment complex as
 1991 defined in s. 509.013(9), Florida Statutes, within a public
 1992 lodging establishment as defined in s. 509.013(4), Florida
 1993 Statutes, or within an airport as defined in s. 330.27(2),
 1994 Florida Statutes.

1995 (3) If a purchaser of an admission purchases the admission
 1996 exempt from tax pursuant to this section and subsequently
 1997 resells the admission, the purchaser shall collect tax on the
 1998 full sales price of the resold admission.

1999 (4) The Department of Revenue is authorized, and all
 2000 conditions are deemed met, to adopt emergency rules pursuant to

2001 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2002 this section.

2003 (5) This section shall take effect upon this act becoming
 2004 a law.

2005 Section 46. Tools commonly used by skilled trade workers;
 2006 Tool Time sales tax holiday.—

2007 (1) The tax levied under chapter 212, Florida Statutes,
 2008 may not be collected during the period from September 3, 2022,
 2009 through September 9, 2022, on the retail sale of:

2010 (a) Hand tools selling for \$50 or less per item.

2011 (b) Power tools selling for \$300 or less per item.

2012 (c) Power tool batteries selling for \$150 or less per
 2013 item.

2014 (d) Work gloves selling for \$25 or less per pair.

2015 (e) Safety glasses selling for \$50 or less per pair, or
 2016 the equivalent if sold in sets of more than one pair.

2017 (f) Protective coveralls selling for \$50 or less per item.

2018 (g) Work boots selling for \$175 or less per pair.

2019 (h) Tool belts selling for \$100 or less per item.

2020 (i) Duffle bags or tote bags selling for \$50 or less per
 2021 item.

2022 (j) Tool boxes selling for \$75 or less per item.

2023 (k) Tool boxes for vehicles selling for \$300 or less per
 2024 item.

2025 (l) Industry textbooks and code books selling for \$125 or

2026 | less per item.

2027 | (m) Electrical voltage and testing equipment selling for

2028 | \$100 or less per item.

2029 | (n) LED flashlights selling for \$50 or less per item.

2030 | (o) Shop lights selling for \$100 or less per item.

2031 | (p) Handheld pipe cutters, drain opening tools, and

2032 | plumbing inspection equipment selling for \$150 or less per item.

2033 | (2) The tax exemptions provided in this section do not

2034 | apply to sales within a theme park or entertainment complex as

2035 | defined in s. 509.013(9), Florida Statutes, within a public

2036 | lodging establishment as defined in s. 509.013(4), Florida

2037 | Statutes, or within an airport as defined in s. 330.27(2),

2038 | Florida Statutes.

2039 | (3) The Department of Revenue is authorized, and all

2040 | conditions are deemed met, to adopt emergency rules pursuant to

2041 | s. 120.54(4), Florida Statutes, for the purpose of implementing

2042 | this section.

2043 | Section 47. Florida Motor Fuel Tax Relief Act of 2022.—

2044 | (1) This section of this act may be referred to by the

2045 | popular name the "Florida Motor Fuel Tax Relief Act of 2022."

2046 | (2) From October 1, 2022, through October 31, 2022, the

2047 | tax levied pursuant to s. 206.41(1)(b), Florida Statutes, shall

2048 | be reduced by 1 cent per gallon, the tax levied pursuant to s.

2049 | 206.41(1)(c), Florida Statutes, shall be reduced by 1 cent per

2050 | gallon, the tax levied pursuant to s. 206.41(1)(f), Florida

2051 Statutes, shall be reduced by 8.3 cents per gallon, and the tax
2052 levied pursuant to s. 206.41(1)(g), Florida Statutes, shall be
2053 reduced by 15 cents per gallon. During this period, licensed
2054 terminal suppliers, wholesalers, and importers of motor fuel
2055 shall charge and collect the reduced rate of tax on sales of
2056 motor fuel to retail dealers located in this state.

2057 (3)(a) It is the intent of the Legislature that the tax
2058 reduction set forth in this section be passed on to the ultimate
2059 consumer.

2060 (b) A retail dealer of motor fuel, at the dealer's option,
2061 may manage its motor fuel inventory in such a way that the
2062 benefit to residents of this state of the tax reduction is
2063 maximized during the month. A retail dealer of motor fuel may
2064 sell motor fuel purchased without the tax reduction at an amount
2065 determined as if the tax reduction applied and may sell motor
2066 fuel purchased with the tax reduction at an amount determined as
2067 if the tax reduction did not apply, if the retail dealer can
2068 show that the number of gallons purchased with the reduced tax
2069 equals the number of gallons sold at a price reflecting the
2070 reduced tax.

2071 (c) The Attorney General may investigate violations of
2072 this act.

2073 (4) Refunds authorized pursuant to s. 206.41(4), Florida
2074 Statutes, for fuel purchased during the period described in
2075 subsection (2) shall be reduced by the amount of the tax

2076 reduction set forth in that subsection.

2077 (5) The Department of Revenue is authorized, and all
2078 conditions are deemed met, to adopt emergency rules pursuant to
2079 s. 120.54(4), Florida Statutes, for the purpose of implementing
2080 this section. Notwithstanding any other law, the emergency rules
2081 shall remain effective for 6 months after the date of adoption
2082 of the rules.

2083 (6) It is unlawful for a terminal supplier, wholesaler,
2084 importer, reseller, or retail dealer of motor fuel to retain any
2085 part of the tax reduction set forth in this act or to interfere
2086 with providing the full benefit of the tax reduction to the
2087 retail purchaser of motor fuel.

2088 (7) Contingent upon the Department of Financial Services
2089 receiving and depositing into the General Revenue Fund the
2090 second distribution of the state's allocation from the federal
2091 Coronavirus State Fiscal Recovery Fund created in Public Law No.
2092 117-2, entitled American Rescue Plan Act of 2021, the following
2093 nonoperating transfers from the General Revenue Fund are
2094 authorized in the 2022-2023 fiscal year, to be made in December
2095 2022:

2096 (a) One hundred eighteen million and six hundred thousand
2097 dollars shall be transferred into the State Transportation Trust
2098 Fund;

2099 (b) Seven million and nine hundred thousand dollars shall
2100 be transferred into the Fuel Tax Collection Trust Fund for

2101 distribution as provided in s. 206.60;

2102 (c) Seven million and nine hundred thousand dollars shall
2103 be transferred into the Fuel Tax Collection Trust Fund for
2104 distribution as provided in s. 206.605; and

2105 (d) Sixty-five million and six hundred thousand dollars
2106 shall be transferred into the Fuel Tax Collection Trust Fund for
2107 distribution as provided in s. 206.608.

2108 (8) This section expires July 1, 2023.

2109 Section 48. (1) The tax levied under chapter 212, Florida
2110 Statutes, may not be collected during the period from May 14,
2111 2022, through August 14, 2022, on the retail sale of children's
2112 books.

2113 (2) As used in this section, the term "children's books"
2114 means any fiction or nonfiction book primarily intended for
2115 children age 12 or younger, including any board book, picture
2116 book, beginning reader book, juvenile chapter book, or middle
2117 grade book. It does not include books intended for, or primarily
2118 marketed to, adults.

2119 (3) This section shall take effect upon this act becoming
2120 a law.

2121 Section 49. (1) The tax levied under chapter 212, Florida
2122 Statutes, may not be collected during the period from July 1,
2123 2022, through June 30, 2023, on the retail sale of a new ENERGY
2124 STAR appliance for noncommercial use.

2125 (2) As used in this section, the term "ENERGY STAR

2126 appliance" means one of the following products, if such product
2127 is designated by the United States Environmental Protection
2128 Agency and the United States Department of Energy as meeting or
2129 exceeding each agency's requirements under the ENERGY STAR
2130 program, and is affixed with an ENERGY STAR label:

2131 (a) A washing machine selling for \$1,500 or less;

2132 (b) A clothes dryer selling for \$1,500 or less;

2133 (c) A water heater selling for \$1,500 or less; or

2134 (d) A refrigerator or combination refrigerator/freezer
2135 selling for \$3,000 or less.

2136 (3) This section shall take effect upon this act becoming
2137 a law.

2138 Section 50. (1) The tax levied under chapter 212, Florida
2139 Statutes, may not be collected during the period from July 1,
2140 2022, through June 30, 2023, on the retail sale of children's
2141 diapers, including single-use diapers, reusable diapers, and
2142 reusable diaper inserts.

2143 (2) This section shall take effect upon this act becoming
2144 a law.

2145 Section 51. (1) The tax levied under chapter 212, Florida
2146 Statutes, may not be collected during the period from July 1,
2147 2022, through June 30, 2023, on the retail sale of baby and
2148 toddler clothing, apparel, and shoes, primarily intended for
2149 children age 5 or younger. The terms "clothing" and "apparel"
2150 exclude watches, watchbands, jewelry, umbrellas, and

2151 handkerchiefs.

2152 (2) This section shall take effect upon this act becoming
 2153 a law.

2154 Section 52. (1) The tax levied under chapter 212, Florida
 2155 Statutes, may not be collected during the period from July 1,
 2156 2022, through June 30, 2024, on the retail sale of impact-
 2157 resistant windows, impact-resistant doors, and impact-resistant
 2158 garage doors.

2159 (2) This section shall take effect upon this act becoming
 2160 a law.

2161 Section 53. (1) The Department of Revenue is authorized,
 2162 and all conditions are deemed met, to adopt emergency rules
 2163 pursuant to s. 120.54(4), Florida Statutes, to implement the
 2164 amendments made by this act to s. 212.08; the creation by this
 2165 act of ss. 197.319, 197.3195, and 220.1915, Florida Statutes;
 2166 and the creation by this act of the temporary tax exemptions for
 2167 ENERGY STAR appliances, children's books, children's diapers,
 2168 baby and toddler clothing and shoes, and impact-resistant
 2169 windows, doors, and garage doors. Notwithstanding any other
 2170 provision of law, emergency rules adopted pursuant to this
 2171 subsection are effective for 6 months after adoption and may be
 2172 renewed during the pendency of procedures to adopt permanent
 2173 rules addressing the subject of the emergency rules.

2174 (2) This section shall take effect upon this act becoming
 2175 a law and expires July 1, 2025.

2176 Section 54. For the purpose of incorporating the amendment
 2177 made by this act to section 212.08, Florida Statutes, in a
 2178 reference thereto, paragraph (a) of subsection (4) of section
 2179 377.809, Florida Statutes, is reenacted to read:

2180 377.809 Energy Economic Zone Pilot Program.—

2181 (4)(a) Beginning July 1, 2012, all the incentives and
 2182 benefits provided for enterprise zones pursuant to state law
 2183 shall be available to the energy economic zones designated
 2184 pursuant to this section on or before July 1, 2010. In order to
 2185 provide incentives, by March 1, 2012, each local governing body
 2186 that has jurisdiction over an energy economic zone must, by
 2187 local ordinance, establish the boundary of the energy economic
 2188 zone, specify applicable energy-efficiency standards, and
 2189 determine eligibility criteria for the application of state and
 2190 local incentives and benefits in the energy economic zone.
 2191 However, in order to receive benefits provided under s. 288.106,
 2192 a business must be a qualified target industry business under s.
 2193 288.106 for state purposes. An energy economic zone's boundary
 2194 may be revised by local ordinance. Such incentives and benefits
 2195 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
 2196 288.106, and 624.5105 and the public utility discounts provided
 2197 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
 2198 shall be for renewable energy as defined in s. 377.803. For
 2199 purposes of this section, any applicable requirements for
 2200 employee residency for higher refund or credit thresholds must

2201 | be based on employee residency in the energy economic zone or an
2202 | enterprise zone. A business in an energy economic zone may also
2203 | be eligible for funding under ss. 288.047 and 445.003, and a
2204 | transportation project in an energy economic zone shall be
2205 | provided priority in funding under s. 339.2821. Other projects
2206 | shall be given priority ranking to the extent practicable for
2207 | grants administered under state energy programs.

2208 | Section 55. Except as otherwise expressly provided in this
2209 | act and except for this section, which shall take effect upon
2210 | this act becoming a law, this act shall take effect July 1,
2211 | 2022.