



235484

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/22/2023	.	
	.	
	.	
	.	

The Committee on Appropriations (Calatayud) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. This act may be cited as the "Live Local Act."

Section 2. Section 125.0103, Florida Statutes, is amended
to read:

125.0103 Ordinances and rules imposing price controls,
~~findings required; procedures.~~

(1) (a) Except as hereinafter provided, a ~~no~~ county,



235484

11 municipality, or other entity of local government may not shall
12 adopt or maintain in effect an ordinance or a rule that which
13 has the effect of imposing price controls upon a lawful business
14 activity that which is not franchised by, owned by, or under
15 contract with, the governmental agency, unless specifically
16 provided by general law.

17 (b) This section does not prevent the enactment by local
18 governments of public service rates otherwise authorized by law,
19 including water, sewer, solid waste, public transportation,
20 taxicab, or port rates, rates for towing of vehicles or vessels
21 from or immobilization of vehicles or vessels on private
22 property, or rates for removal and storage of wrecked or
23 disabled vehicles or vessels from an accident scene or the
24 removal and storage of vehicles or vessels in the event the
25 owner or operator is incapacitated, unavailable, leaves the
26 procurement of wrecker service to the law enforcement officer at
27 the scene, or otherwise does not consent to the removal of the
28 vehicle or vessel.

29 (c) Counties must establish maximum rates which may be
30 charged on the towing of vehicles or vessels from or
31 immobilization of vehicles or vessels on private property,
32 removal and storage of wrecked or disabled vehicles or vessels
33 from an accident scene or for the removal and storage of
34 vehicles or vessels, in the event the owner or operator is
35 incapacitated, unavailable, leaves the procurement of wrecker
36 service to the law enforcement officer at the scene, or
37 otherwise does not consent to the removal of the vehicle or
38 vessel. However, if a municipality chooses to enact an ordinance
39 establishing the maximum rates for the towing or immobilization



235484

40 of vehicles or vessels as described in paragraph (b), the
41 county's ordinance does ~~shall~~ not apply within such
42 municipality.

43 ~~(2) No law, ordinance, rule, or other measure which would~~
44 ~~have the effect of imposing controls on rents shall be adopted~~
45 ~~or maintained in effect except as provided herein and unless it~~
46 ~~is found and determined, as hereinafter provided, that such~~
47 ~~controls are necessary and proper to eliminate an existing~~
48 ~~housing emergency which is so grave as to constitute a serious~~
49 ~~menace to the general public.~~

50 ~~(3) Any law, ordinance, rule, or other measure which has~~
51 ~~the effect of imposing controls on rents shall terminate and~~
52 ~~expire within 1 year and shall not be extended or renewed except~~
53 ~~by the adoption of a new measure meeting all the requirements of~~
54 ~~this section.~~

55 ~~(4) Notwithstanding any other provisions of this section,~~
56 ~~no controls shall be imposed on rents for any accommodation used~~
57 ~~or offered for residential purposes as a seasonal or tourist~~
58 ~~unit, as a second housing unit, or on rents for dwelling units~~
59 ~~located in luxury apartment buildings. For the purposes of this~~
60 ~~section, a luxury apartment building is one wherein on January~~
61 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
62 ~~dwelling units as stated in leases or rent lists existing on~~
63 ~~that date divided by the number of dwelling units exceeds \$250.~~

64 ~~(5) A~~ No municipality, county, or other entity of local
65 government may not ~~shall~~ adopt or maintain in effect any law,
66 ordinance, rule, or other measure that ~~which~~ would have the
67 effect of imposing controls on rents ~~unless:~~

68 ~~(a) Such measure is duly adopted by the governing body of~~



235484

69 ~~such entity of local government, after notice and public~~
70 ~~hearing, in accordance with all applicable provisions of the~~
71 ~~Florida and United States Constitutions, the charter or charters~~
72 ~~governing such entity of local government, this section, and any~~
73 ~~other applicable laws.~~

74 ~~(b) Such governing body makes and recites in such measure~~
75 ~~its findings establishing the existence in fact of a housing~~
76 ~~emergency so grave as to constitute a serious menace to the~~
77 ~~general public and that such controls are necessary and proper~~
78 ~~to eliminate such grave housing emergency.~~

79 ~~(c) Such measure is approved by the voters in such~~
80 ~~municipality, county, or other entity of local government.~~

81 ~~(6) In any court action brought to challenge the validity~~
82 ~~of rent control imposed pursuant to the provisions of this~~
83 ~~section, the evidentiary effect of any findings or recitations~~
84 ~~required by subsection (5) shall be limited to imposing upon any~~
85 ~~party challenging the validity of such measure the burden of~~
86 ~~going forward with the evidence, and the burden of proof (that~~
87 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
88 ~~to have the measure upheld.~~

89 ~~(3)-(7)~~ Notwithstanding any other provisions of this
90 section, municipalities, counties, or other entities of local
91 government may adopt and maintain in effect any law, ordinance,
92 rule, or other measure which is adopted for the purposes of
93 increasing the supply of affordable housing using land use
94 mechanisms such as inclusionary housing ordinances.

95 Section 3. Subsections (5) and (6) of section 125.01055,
96 Florida Statutes, are amended, and subsection (7) is added to
97 that section, to read:



235484

98 125.01055 Affordable housing.—

99 (5) Subsection (4) ~~(2)~~ does not apply in an area of
100 critical state concern, as designated in s. 380.0552.

101 (6) Notwithstanding any other law or local ordinance or
102 regulation to the contrary, the board of county commissioners
103 may approve the development of housing that is affordable, as
104 defined in s. 420.0004, including, but not limited to, a mixed-
105 use residential development, on any parcel zoned for
106 ~~residential, commercial, or industrial use. If a parcel is zoned~~
107 ~~for commercial or industrial use, an approval pursuant to this~~
108 ~~subsection may include any residential development project,~~
109 ~~including a mixed-use residential development project,~~ so long
110 as at least 10 percent of the units included in the project are
111 for housing that is affordable ~~and the developer of the project~~
112 ~~agrees not to apply for or receive funding under s. 420.5087.~~
113 The provisions of this subsection are self-executing and do not
114 require the board of county commissioners to adopt an ordinance
115 or a regulation before using the approval process in this
116 subsection.

117 (7) (a) A county must authorize multifamily and mixed-use
118 residential as allowable uses in any area zoned for commercial
119 or mixed use if at least 40 percent of the residential units in
120 a proposed multifamily rental development are, for a period of
121 at least 30 years, affordable as defined in s. 420.0004.
122 Notwithstanding any other law, local ordinance, or regulation to
123 the contrary, a county may not require a proposed multifamily
124 development to obtain a zoning or land use change, special
125 exception, conditional use approval, variance, or comprehensive
126 plan amendment for the building height, zoning, and densities



235484

127 authorized under this subsection. For mixed-use residential
128 projects, at least 65 percent of the total square footage must
129 be used for residential purposes.

130 (b) A county may not restrict the density of a proposed
131 development authorized under this subsection below the highest
132 allowed density on any unincorporated land in the county where
133 residential development is allowed.

134 (c) A county may not restrict the height of a proposed
135 development authorized under this subsection below the highest
136 currently allowed height for a commercial or residential
137 development located in its jurisdiction within 1 mile of the
138 proposed development or 3 stories, whichever is higher.

139 (d) A proposed development authorized under this subsection
140 must be administratively approved and no further action by the
141 board of county commissioners is required if the development
142 satisfies the county's land development regulations for
143 multifamily developments in areas zoned for such use and is
144 otherwise consistent with the comprehensive plan, with the
145 exception of provisions establishing allowable densities,
146 height, and land use. Such land development regulations include,
147 but are not limited to, regulations relating to setbacks and
148 parking requirements.

149 (e) A county must consider reducing parking requirements
150 for a proposed development authorized under this subsection if
151 the development is located within one-half mile of a major
152 transit stop, as defined in the county's land development code,
153 and the major transit stop is accessible from the development.

154 (f) Except as otherwise provided in this subsection, a
155 development authorized under this subsection must comply with



235484

156 all applicable state and local laws and regulations.

157 (g) This subsection expires October 1, 2033.

158 Section 4. Section 125.379, Florida Statutes, is amended to
159 read:

160 125.379 Disposition of county property for affordable
161 housing.—

162 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
163 thereafter, each county shall prepare an inventory list of all
164 real property within its jurisdiction to which the county or any
165 dependent special district within its boundaries holds fee
166 simple title which ~~that~~ is appropriate for use as affordable
167 housing. The inventory list must include the address and legal
168 description of each such real property and specify whether the
169 property is vacant or improved. The governing body of the county
170 must review the inventory list at a public hearing and may
171 revise it at the conclusion of the public hearing. The governing
172 body of the county shall adopt a resolution that includes an
173 inventory list of such property following the public hearing.
174 Each county shall make the inventory list publicly available on
175 its website to encourage potential development.

176 (2) The properties identified as appropriate for use as
177 affordable housing on the inventory list adopted by the county
178 may be used for affordable housing through a long-term land
179 lease requiring the development and maintenance of affordable
180 housing, offered for sale and the proceeds used to purchase land
181 for the development of affordable housing or to increase the
182 local government fund earmarked for affordable housing, ~~or may~~
183 ~~be~~ sold with a restriction that requires the development of the
184 property as permanent affordable housing, or ~~may be~~ donated to a



235484

185 nonprofit housing organization for the construction of permanent
186 affordable housing. Alternatively, the county or special
187 district may otherwise make the property available for use for
188 the production and preservation of permanent affordable housing.
189 For purposes of this section, the term "affordable" has the same
190 meaning as in s. 420.0004(3).

191 (3) Counties are encouraged to adopt best practices for
192 surplus land programs, including, but not limited to:

193 (a) Establishing eligibility criteria for the receipt or
194 purchase of surplus land by developers;

195 (b) Making the process for requesting surplus lands
196 publicly available; and

197 (c) Ensuring long-term affordability through ground leases
198 by retaining the right of first refusal to purchase property
199 that would be sold or offered at market rate and by requiring
200 reversion of property not used for affordable housing within a
201 certain timeframe.

202 Section 5. Subsections (5) and (6) of section 166.04151,
203 Florida Statutes, are amended, and subsection (7) is added to
204 that section, to read:

205 166.04151 Affordable housing.—

206 (5) Subsection (4) ~~(2)~~ does not apply in an area of
207 critical state concern, as designated by s. 380.0552 or chapter
208 28-36, Florida Administrative Code.

209 (6) Notwithstanding any other law or local ordinance or
210 regulation to the contrary, the governing body of a municipality
211 may approve the development of housing that is affordable, as
212 defined in s. 420.0004, including, but not limited to, a mixed-
213 use residential development, on any parcel zoned for



235484

214 ~~residential, commercial, or industrial use. If a parcel is zoned~~
215 ~~for commercial or industrial use, an approval pursuant to this~~
216 ~~subsection may include any residential development project,~~
217 ~~including a mixed-use residential development project, so long~~
218 ~~as at least 10 percent of the units included in the project are~~
219 ~~for housing that is affordable and the developer of the project~~
220 ~~agrees not to apply for or receive funding under s. 420.5087.~~
221 The provisions of this subsection are self-executing and do not
222 require the governing body to adopt an ordinance or a regulation
223 before using the approval process in this subsection.

224 (7) (a) A municipality must authorize multifamily and mixed-
225 use residential as allowable uses in any area zoned for
226 commercial or mixed use if at least 40 percent of the
227 residential units in a proposed multifamily rental development
228 are, for a period of at least 30 years, affordable as defined in
229 s. 420.0004. Notwithstanding any other law, local ordinance, or
230 regulation to the contrary, a municipality may not require a
231 proposed multifamily development to obtain a zoning or land use
232 change, special exception, conditional use approval, variance,
233 or comprehensive plan amendment for the building height, zoning,
234 and densities authorized under this subsection. For mixed-use
235 residential projects, at least 65 percent of the total square
236 footage must be used for residential purposes.

237 (b) A municipality may not restrict the density of a
238 proposed development authorized under this subsection below the
239 highest allowed density on any land in the municipality where
240 residential development is allowed.

241 (c) A municipality may not restrict the height of a
242 proposed development authorized under this subsection below the



235484

243 highest currently allowed height for a commercial or residential
244 development located in its jurisdiction within 1 mile of the
245 proposed development or 3 stories, whichever is higher.

246 (d) A proposed development authorized under this subsection
247 must be administratively approved and no further action by the
248 governing body of the municipality is required if the
249 development satisfies the municipality's land development
250 regulations for multifamily developments in areas zoned for such
251 use and is otherwise consistent with the comprehensive plan,
252 with the exception of provisions establishing allowable
253 densities, height, and land use. Such land development
254 regulations include, but are not limited to, regulations
255 relating to setbacks and parking requirements.

256 (e) A municipality must consider reducing parking
257 requirements for a proposed development authorized under this
258 subsection if the development is located within one-half mile of
259 a major transit stop, as defined in the municipality's land
260 development code, and the major transit stop is accessible from
261 the development.

262 (f) Except as otherwise provided in this subsection, a
263 development authorized under this subsection must comply with
264 all applicable state and local laws and regulations.

265 (g) This subsection expires October 1, 2033.

266 Section 6. Section 166.043, Florida Statutes, is amended to
267 read:

268 166.043 Ordinances and rules imposing price controls~~;~~
269 ~~findings required; procedures.~~—

270 (1) (a) Except as hereinafter provided, a ~~no~~ county,
271 municipality, or other entity of local government may not ~~shall~~



235484

272 adopt or maintain in effect an ordinance or a rule that ~~which~~
273 has the effect of imposing price controls upon a lawful business
274 activity that ~~which~~ is not franchised by, owned by, or under
275 contract with, the governmental agency, unless specifically
276 provided by general law.

277 (b) This section does not prevent the enactment by local
278 governments of public service rates otherwise authorized by law,
279 including water, sewer, solid waste, public transportation,
280 taxicab, or port rates, rates for towing of vehicles or vessels
281 from or immobilization of vehicles or vessels on private
282 property, or rates for removal and storage of wrecked or
283 disabled vehicles or vessels from an accident scene or the
284 removal and storage of vehicles or vessels in the event the
285 owner or operator is incapacitated, unavailable, leaves the
286 procurement of wrecker service to the law enforcement officer at
287 the scene, or otherwise does not consent to the removal of the
288 vehicle or vessel.

289 (c) Counties must establish maximum rates which may be
290 charged on the towing of vehicles or vessels from or
291 immobilization of vehicles or vessels on private property,
292 removal and storage of wrecked or disabled vehicles or vessels
293 from an accident scene or for the removal and storage of
294 vehicles or vessels, in the event the owner or operator is
295 incapacitated, unavailable, leaves the procurement of wrecker
296 service to the law enforcement officer at the scene, or
297 otherwise does not consent to the removal of the vehicle or
298 vessel. However, if a municipality chooses to enact an ordinance
299 establishing the maximum rates for the towing or immobilization
300 of vehicles or vessels as described in paragraph (b), the



235484

301 county's ordinance established under s. 125.0103 does ~~shall~~ not
302 apply within such municipality.

303 ~~(2) No law, ordinance, rule, or other measure which would~~
304 ~~have the effect of imposing controls on rents shall be adopted~~
305 ~~or maintained in effect except as provided herein and unless it~~
306 ~~is found and determined, as hereinafter provided, that such~~
307 ~~controls are necessary and proper to eliminate an existing~~
308 ~~housing emergency which is so grave as to constitute a serious~~
309 ~~menace to the general public.~~

310 ~~(3) Any law, ordinance, rule, or other measure which has~~
311 ~~the effect of imposing controls on rents shall terminate and~~
312 ~~expire within 1 year and shall not be extended or renewed except~~
313 ~~by the adoption of a new measure meeting all the requirements of~~
314 ~~this section.~~

315 ~~(4) Notwithstanding any other provisions of this section,~~
316 ~~no controls shall be imposed on rents for any accommodation used~~
317 ~~or offered for residential purposes as a seasonal or tourist~~
318 ~~unit, as a second housing unit, or on rents for dwelling units~~
319 ~~located in luxury apartment buildings. For the purposes of this~~
320 ~~section, a luxury apartment building is one wherein on January~~
321 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
322 ~~dwelling units as stated in leases or rent lists existing on~~
323 ~~that date divided by the number of dwelling units exceeds \$250.~~

324 ~~(5) A~~ No municipality, county, or other entity of local
325 government may not ~~shall~~ adopt or maintain in effect any law,
326 ordinance, rule, or other measure that ~~which~~ would have the
327 effect of imposing controls on rents ~~unless:~~

328 ~~(a) Such measure is duly adopted by the governing body of~~
329 ~~such entity of local government, after notice and public~~



235484

330 ~~hearing, in accordance with all applicable provisions of the~~
331 ~~Florida and United States Constitutions, the charter or charters~~
332 ~~governing such entity of local government, this section, and any~~
333 ~~other applicable laws.~~

334 ~~(b) Such governing body makes and recites in such measure~~
335 ~~its findings establishing the existence in fact of a housing~~
336 ~~emergency so grave as to constitute a serious menace to the~~
337 ~~general public and that such controls are necessary and proper~~
338 ~~to eliminate such grave housing emergency.~~

339 ~~(c) Such measure is approved by the voters in such~~
340 ~~municipality, county, or other entity of local government.~~

341 ~~(6) In any court action brought to challenge the validity~~
342 ~~of rent control imposed pursuant to the provisions of this~~
343 ~~section, the evidentiary effect of any findings or recitations~~
344 ~~required by subsection (5) shall be limited to imposing upon any~~
345 ~~party challenging the validity of such measure the burden of~~
346 ~~going forward with the evidence, and the burden of proof (that~~
347 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
348 ~~to have the measure upheld.~~

349 ~~(3)(7)~~ Notwithstanding any other provisions of this
350 section, municipalities, counties, or other entity of local
351 government may adopt and maintain in effect any law, ordinance,
352 rule, or other measure which is adopted for the purposes of
353 increasing the supply of affordable housing using land use
354 mechanisms such as inclusionary housing ordinances.

355 Section 7. Section 166.0451, Florida Statutes, is amended
356 to read:

357 166.0451 Disposition of municipal property for affordable
358 housing.-



235484

359 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
360 thereafter, each municipality shall prepare an inventory list of
361 all real property within its jurisdiction to which the
362 municipality or any dependent special district within its
363 boundaries holds fee simple title which ~~that~~ is appropriate for
364 use as affordable housing. The inventory list must include the
365 address and legal description of each such property and specify
366 whether the property is vacant or improved. The governing body
367 of the municipality must review the inventory list at a public
368 hearing and may revise it at the conclusion of the public
369 hearing. Following the public hearing, the governing body of the
370 municipality shall adopt a resolution that includes an inventory
371 list of such property. Each municipality shall make the
372 inventory list publicly available on its website to encourage
373 potential development.

374 (2) The properties identified as appropriate for use as
375 affordable housing on the inventory list adopted by the
376 municipality may be used for affordable housing through a long-
377 term land lease requiring the development and maintenance of
378 affordable housing, offered for sale and the proceeds ~~may be~~
379 used to purchase land for the development of affordable housing
380 or to increase the local government fund earmarked for
381 affordable housing, ~~or may be~~ sold with a restriction that
382 requires the development of the property as permanent affordable
383 housing, or ~~may be~~ donated to a nonprofit housing organization
384 for the construction of permanent affordable housing.
385 Alternatively, the municipality or special district may
386 otherwise make the property available for use for the production
387 and preservation of permanent affordable housing. For purposes



235484

388 of this section, the term "affordable" has the same meaning as
389 in s. 420.0004(3).

390 (3) Municipalities are encouraged to adopt best practices
391 for surplus land programs, including, but not limited to:

392 (a) Establishing eligibility criteria for the receipt or
393 purchase of surplus land by developers;

394 (b) Making the process for requesting surplus lands
395 publicly available; and

396 (c) Ensuring long-term affordability through ground leases
397 by retaining the right of first refusal to purchase property
398 that would be sold or offered at market rate and by requiring
399 reversion of property not used for affordable housing within a
400 certain timeframe.

401 Section 8. Effective January 1, 2024, subsection (1) of
402 section 196.1978, Florida Statutes, is amended, and subsection
403 (3) is added to that section, to read:

404 196.1978 Affordable housing property exemption.-

405 (1)(a) Property used to provide affordable housing to
406 eligible persons as defined by s. 159.603 and natural persons or
407 families meeting the extremely-low-income, very-low-income, low-
408 income, or moderate-income limits specified in s. 420.0004,
409 which is owned entirely by a nonprofit entity that is a
410 corporation not for profit, qualified as charitable under s.
411 501(c)(3) of the Internal Revenue Code and in compliance with
412 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
413 by an exempt entity and used for a charitable purpose, and those
414 portions of the affordable housing property that provide housing
415 to natural persons or families classified as extremely low
416 income, very low income, low income, or moderate income under s.



235484

417 420.0004 are exempt from ad valorem taxation to the extent
418 authorized under s. 196.196. All property identified in this
419 subsection must comply with the criteria provided under s.
420 196.195 for determining exempt status and applied by property
421 appraisers on an annual basis. The Legislature intends that any
422 property owned by a limited liability company which is
423 disregarded as an entity for federal income tax purposes
424 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
425 as owned by its sole member. If the sole member of the limited
426 liability company that owns the property is also a limited
427 liability company that is disregarded as an entity for federal
428 income tax purposes pursuant to Treasury Regulation 301.7701-
429 3(b)(1)(ii), the Legislature intends that the property be
430 treated as owned by the sole member of the limited liability
431 company that owns the limited liability company that owns the
432 property. Units that are vacant and units that are occupied by
433 natural persons or families whose income no longer meets the
434 income limits of this subsection, but whose income met those
435 income limits at the time they became tenants, shall be treated
436 as portions of the affordable housing property exempt under this
437 subsection if a recorded land use restriction agreement in favor
438 of the Florida Housing Finance Corporation or any other
439 governmental or quasi-governmental jurisdiction requires that
440 all residential units within the property be used in a manner
441 that qualifies for the exemption under this subsection and if
442 the units are being offered for rent.

443 (b) Land that is owned entirely by a nonprofit entity that
444 is a corporation not for profit, qualified as charitable under
445 s. 501(c)(3) of the Internal Revenue Code and in compliance with



235484

446 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum
447 of 99 years for the purpose of, and is predominantly used for,
448 providing housing to natural persons or families meeting the
449 extremely-low-income, very-low-income, low-income, or moderate-
450 income limits specified in s. 420.0004 is exempt from ad valorem
451 taxation. For purposes of this paragraph, land is predominantly
452 used for qualifying purposes if the square footage of the
453 improvements on the land used to provide qualifying housing is
454 greater than 50 percent of the square footage of all
455 improvements on the land. This paragraph first applies to the
456 2024 tax roll and is repealed December 31, 2059.

457 (3) (a) As used in this subsection, the term:

458 1. "Corporation" means the Florida Housing Finance
459 Corporation.

460 2. "Newly constructed" means an improvement to real
461 property which was substantially completed within 5 years before
462 the date of an applicant's first submission of a request for
463 certification or an application for an exemption pursuant to
464 this section, whichever is earlier.

465 3. "Substantially completed" has the same meaning as in s.
466 192.042(1).

467 (b) Notwithstanding ss. 196.195 and 196.196, portions of
468 property in a multifamily project are considered property used
469 for a charitable purpose and are eligible to receive an ad
470 valorem property tax exemption if such portions:

471 1. Provide affordable housing to natural persons or
472 families meeting the income limitations provided in paragraph
473 (d);

474 2. Are within a newly constructed multifamily project that



235484

475 contains more than 70 units dedicated to housing natural persons
476 or families meeting the income limitations provided in paragraph
477 (d); and

478 3. Are rented for an amount that does not exceed the amount
479 as specified by the most recent multifamily rental programs
480 income and rent limit chart posted by the corporation and
481 derived from the Multifamily Tax Subsidy Projects Income Limits
482 published by the United States Department of Housing and Urban
483 Development or 90 percent of the fair market value rent as
484 determined by a rental market study meeting the requirements of
485 paragraph (m), whichever is less.

486 (c) If a unit that in the previous year qualified for the
487 exemption under this subsection and was occupied by a tenant is
488 vacant on January 1, the vacant unit is eligible for the
489 exemption if the use of the unit is restricted to providing
490 affordable housing that would otherwise meet the requirements of
491 this subsection and a reasonable effort is made to lease the
492 unit to eligible persons or families.

493 (d)1. Qualified property used to house natural persons or
494 families whose annual household income is greater than 80
495 percent but not more than 120 percent of the median annual
496 adjusted gross income for households within the metropolitan
497 statistical area or, if not within a metropolitan statistical
498 area, within the county in which the person or family resides,
499 must receive an ad valorem property tax exemption of 75 percent
500 of the assessed value.

501 2. Qualified property used to house natural persons or
502 families whose annual household income does not exceed 80
503 percent of the median annual adjusted gross income for



235484

504 households within the metropolitan statistical area or, if not
505 within a metropolitan statistical area, within the county in
506 which the person or family resides, is exempt from ad valorem
507 property taxes.

508 (e) To receive an exemption under this subsection, a
509 property owner must submit an application on a form prescribed
510 by the department by March 1 for the exemption, accompanied by a
511 certification notice from the corporation to the property
512 appraiser.

513 (f) To receive a certification notice, a property owner
514 must submit a request to the corporation for certification on a
515 form provided by the corporation which includes all of the
516 following:

517 1. The most recently completed rental market study meeting
518 the requirements of paragraph (m).

519 2. A list of the units for which the property owner seeks
520 an exemption.

521 3. The rent amount received by the property owner for each
522 unit for which the property owner seeks an exemption. If a unit
523 is vacant and qualifies for an exemption under paragraph (c),
524 the property owner must provide evidence of the published rent
525 amount for each vacant unit.

526 4. A sworn statement, under penalty of perjury, from the
527 applicant restricting the property for a period of not less than
528 3 years to housing persons or families who meet the income
529 limitations under this subsection.

530 (g) The corporation shall review the request for
531 certification and certify property that meets the eligibility
532 criteria of this subsection. A determination by the corporation



533 regarding a request for certification does not constitute final
534 agency action pursuant to chapter 120.

535 1. If the corporation determines that the property meets
536 the eligibility criteria for an exemption under this subsection,
537 the corporation must send a certification notice to the property
538 owner and the property appraiser.

539 2. If the corporation determines that the property does not
540 meet the eligibility criteria, the corporation must notify the
541 property owner and include the reasons for such determination.

542 (h) The corporation shall post on its website the deadline
543 to submit a request for certification. The deadline must allow
544 adequate time for a property owner to submit a timely
545 application for exemption to the property appraiser.

546 (i) The property appraiser shall review the application and
547 determine if the applicant is entitled to an exemption. A
548 property appraiser may grant an exemption only for a property
549 for which the corporation has issued a certification notice.

550 (j) If the property appraiser determines that for any year
551 during the immediately previous 10 years a person who was not
552 entitled to an exemption under this subsection was granted such
553 an exemption, the property appraiser must serve upon the owner a
554 notice of intent to record in the public records of the county a
555 notice of tax lien against any property owned by that person in
556 the county, and that property must be identified in the notice
557 of tax lien. Any property owned by the taxpayer and situated in
558 this state is subject to the taxes exempted by the improper
559 exemption, plus a penalty of 50 percent of the unpaid taxes for
560 each year and interest at a rate of 15 percent per annum. If an
561 exemption is improperly granted as a result of a clerical



235484

562 mistake or an omission by the property appraiser, the property
563 owner improperly receiving the exemption may not be assessed a
564 penalty or interest.

565 (k) Units subject to an agreement with the corporation
566 pursuant to chapter 420 recorded in the official records of the
567 county in which the property is located to provide housing to
568 natural persons or families meeting the extremely-low-income,
569 very-low-income, or low-income limits specified in s. 420.0004
570 are not eligible for this exemption.

571 (l) Property receiving an exemption pursuant to s. 196.1979
572 is not eligible for this exemption.

573 (m) A rental market study submitted as required by
574 paragraph (f) must identify the fair market value rent of each
575 unit for which a property owner seeks an exemption. Only a
576 certified general appraiser as defined in s. 475.611 may issue a
577 rental market study. The certified general appraiser must be
578 independent of the property owner who requests the rental market
579 study. In preparing the rental market study, a certified general
580 appraiser shall comply with the standards of professional
581 practice pursuant to part II of chapter 475 and use comparable
582 property within the same geographic area and of the same type as
583 the property for which the exemption is sought. A rental market
584 study must have been completed within 3 years before submission
585 of the application.

586 (n) The corporation may adopt rules to implement this
587 section.

588 (o) This subsection first applies to the 2024 tax roll and
589 is repealed December 31, 2059.

590 Section 9. Section 196.1979, Florida Statutes, is created



235484

591 to read:

592 196.1979 County and municipal affordable housing property
593 exemption.—

594 (1)(a) Notwithstanding ss. 196.195 and 196.196, the board
595 of county commissioners of a county or the governing body of a
596 municipality may adopt an ordinance to exempt those portions of
597 property used to provide affordable housing meeting the
598 requirements of this section. Such property is considered
599 property used for a charitable purpose. To be eligible for the
600 exemption, the portions of property:

601 1. Must be used to house natural persons or families whose
602 annual household income:

603 a. Is greater than 30 percent but not more than 60 percent
604 of the median annual adjusted gross income for households within
605 the metropolitan statistical area or, if not within a
606 metropolitan statistical area, within the county in which the
607 person or family resides; or

608 b. Does not exceed 30 percent of the median annual adjusted
609 gross income for households within the metropolitan statistical
610 area or, if not within a metropolitan statistical area, within
611 the county in which the person or family resides;

612 2. Must be within a multifamily project containing 50 or
613 more residential units, at least 20 percent of which are used to
614 provide affordable housing that meets the requirements of this
615 section;

616 3. Must be rented for an amount no greater than the amount
617 as specified by the most recent multifamily rental programs
618 income and rent limit chart posted by the corporation and
619 derived from the Multifamily Tax Subsidy Projects Income Limits



235484

620 published by the United States Department of Housing and Urban
621 Development or 90 percent of the fair market value rent as
622 determined by a rental market study meeting the requirements of
623 subsection (4), whichever is less;

624 4. May not have been cited for code violations on three or
625 more occasions in the 24 months before the submission of a tax
626 exemption application;

627 5. May not have any cited code violations that have not
628 been properly remedied by the property owner before the
629 submission of a tax exemption application; and

630 6. May not have any unpaid fines or charges relating to the
631 cited code violations. Payment of unpaid fines or charges before
632 a final determination on a property's qualification for an
633 exemption under this section will not exclude such property from
634 eligibility if the property otherwise complies with all other
635 requirements for the exemption.

636 (b) Qualified property may receive an ad valorem property
637 tax exemption of:

638 1. Up to 75 percent of the assessed value of each
639 residential unit used to provide affordable housing if fewer
640 than 100 percent of the multifamily project's residential units
641 are used to provide affordable housing meeting the requirements
642 of this section.

643 2. Up to 100 percent of the assessed value if 100 percent
644 of the multifamily project's residential units are used to
645 provide affordable housing meeting the requirements of this
646 section.

647 (c) The board of county commissioners of the county or the
648 governing body of the municipality, as applicable, may choose to



235484

649 adopt an ordinance that exempts property used to provide
650 affordable housing for natural persons or families meeting the
651 income limits of sub-subparagraph (a)1.a., natural persons or
652 families meeting the income limits of sub-subparagraph (a)1.b.,
653 or both.

654 (2) If a residential unit that in the previous year
655 qualified for the exemption under this section and was occupied
656 by a tenant is vacant on January 1, the vacant unit may qualify
657 for the exemption under this section if the use of the unit is
658 restricted to providing affordable housing that would otherwise
659 meet the requirements of this section and a reasonable effort is
660 made to lease the unit to eligible persons or families.

661 (3) An ordinance granting the exemption authorized by this
662 section must:

663 (a) Be adopted under the procedures for adoption of a
664 nonemergency ordinance by a board of county commissioners
665 specified in chapter 125 or by a municipal governing body
666 specified in chapter 166.

667 (b) Designate the local entity under the supervision of the
668 board of county commissioners or governing body of a
669 municipality which must develop, receive, and review
670 applications for certification and develop notices of
671 determination of eligibility.

672 (c) Require the property owner to apply for certification
673 by the local entity in order to receive the exemption. The
674 application for certification must be on a form provided by the
675 local entity designated pursuant to paragraph (b) and include
676 all of the following:

677 1. The most recently completed rental market study meeting



235484

678 the requirements of subsection (4).

679 2. A list of the units for which the property owner seeks
680 an exemption.

681 3. The rent amount received by the property owner for each
682 unit for which the property owner seeks an exemption. If a unit
683 is vacant and qualifies for an exemption under subsection (2),
684 the property owner must provide evidence of the published rent
685 amount for the vacant unit.

686 (d) Require the local entity to verify and certify property
687 that meets the requirements of the ordinance as qualified
688 property and forward the certification to the property owner and
689 the property appraiser. If the local entity denies the
690 exemption, it must notify the applicant and include reasons for
691 the denial.

692 (e) Require the eligible unit to meet the eligibility
693 criteria of paragraph (1) (a).

694 (f) Require the property owner to submit an application for
695 exemption, on a form prescribed by the department, accompanied
696 by the certification of qualified property, to the property
697 appraiser no later than March 1.

698 (g) Specify that the exemption applies only to the taxes
699 levied by the unit of government granting the exemption.

700 (h) Specify that the property may not receive an exemption
701 authorized by this section after expiration or repeal of the
702 ordinance.

703 (i) Identify the percentage of the assessed value which is
704 exempted, subject to the percentage limitations in paragraph
705 (1) (b).

706 (j) Identify whether the exemption applies to natural



235484

707 persons or families meeting the income limits of sub-
708 subparagraph (1)(a)1.a., natural persons or families meeting the
709 income limits of sub-subparagraph (1)(a)1.b., or both.

710 (k) Require that the deadline to submit an application for
711 certification be published on the county's or municipality's
712 website. The deadline must allow adequate time for a property
713 owner to make a timely application for exemption to the property
714 appraiser.

715 (l) Require the county or municipality to post on its
716 website a list of certified properties for the purpose of
717 facilitating access to affordable housing.

718 (4) A rental market study submitted as required by
719 paragraph (3)(c) must identify the fair market value rent of
720 each unit for which a property owner seeks an exemption. Only a
721 certified general appraiser, as defined in s. 475.611, may issue
722 a rental market study. The certified general appraiser must be
723 independent of the property owner who requests a rental market
724 study. In preparing the rental market study, a certified general
725 appraiser shall comply with the standards of professional
726 practice pursuant to part II of chapter 475 and use comparable
727 property within the same geographic area and of the same type as
728 the property for which the exemption is sought. A rental market
729 study must have been completed within 3 years before submission
730 of the application.

731 (5) An ordinance adopted under this section must expire
732 before the fourth January 1 after adoption; however, the board
733 of county commissioners or the governing body of the
734 municipality may adopt a new ordinance to renew the exemption.
735 The board of county commissioners or the governing body of the



235484

736 municipality shall deliver a copy of an ordinance adopted under
737 this section to the department and the property appraiser within
738 10 days after its adoption. If the ordinance expires or is
739 repealed, the board of county commissioners or the governing
740 body of the municipality must notify the department and the
741 property appraiser within 10 days after its expiration or
742 repeal.

743 (6) If the property appraiser determines that for any year
744 during the immediately previous 10 years a person who was not
745 entitled to an exemption under this section was granted such an
746 exemption, the property appraiser must serve upon the owner a
747 notice of intent to record in the public records of the county a
748 notice of tax lien against any property owned by that person in
749 the county, and that property must be identified in the notice
750 of tax lien. Any property owned by the taxpayer and situated in
751 this state is subject to the taxes exempted by the improper
752 exemption, plus a penalty of 50 percent of the unpaid taxes for
753 each year and interest at a rate of 15 percent per annum. If an
754 exemption is improperly granted as a result of a clerical
755 mistake or an omission by the property appraiser, the property
756 owner improperly receiving the exemption may not be assessed a
757 penalty or interest.

758 (7) This section first applies to the 2024 tax roll.

759 Section 10. Section 201.15, Florida Statutes, is amended to
760 read:

761 201.15 Distribution of taxes collected.—All taxes collected
762 under this chapter are hereby pledged and shall be first made
763 available to make payments when due on bonds issued pursuant to
764 s. 215.618 or s. 215.619, or any other bonds authorized to be



235484

765 issued on a parity basis with such bonds. Such pledge and
766 availability for the payment of these bonds shall have priority
767 over any requirement for the ~~payment of service charges or costs~~
768 of collection and enforcement under this section. ~~All taxes~~
769 ~~collected under this chapter, except taxes distributed to the~~
770 ~~Land Acquisition Trust Fund pursuant to subsections (1) and (2),~~
771 ~~are subject to the service charge imposed in s. 215.20(1).~~
772 Before distribution pursuant to this section, the Department of
773 Revenue shall deduct amounts necessary to pay the costs of the
774 collection and enforcement of the tax levied by this chapter.
775 The costs ~~and service charge~~ may not be levied against any
776 portion of taxes pledged to debt service on bonds to the extent
777 that the costs ~~and service charge~~ are required to pay any
778 amounts relating to the bonds. All of the costs of the
779 collection and enforcement of the tax levied by this chapter ~~and~~
780 ~~the service charge~~ shall be available and transferred to the
781 extent necessary to pay debt service and any other amounts
782 payable with respect to bonds authorized before January 1, 2017,
783 secured by revenues distributed pursuant to this section. All
784 taxes remaining after deduction of costs shall be distributed as
785 follows:

786 (1) Amounts necessary to make payments on bonds issued
787 pursuant to s. 215.618 or s. 215.619, as provided under
788 paragraphs (3) (a) and (b), or on any other bonds authorized to
789 be issued on a parity basis with such bonds shall be deposited
790 into the Land Acquisition Trust Fund.

791 (2) If the amounts deposited pursuant to subsection (1) are
792 less than 33 percent of all taxes collected after first
793 deducting the costs of collection, an amount equal to 33 percent



794 of all taxes collected after first deducting the costs of
795 collection, minus the amounts deposited pursuant to subsection
796 (1), shall be deposited into the Land Acquisition Trust Fund.

797 (3) Amounts on deposit in the Land Acquisition Trust Fund
798 shall be used in the following order:

799 (a) Payment of debt service or funding of debt service
800 reserve funds, rebate obligations, or other amounts payable with
801 respect to Florida Forever bonds issued pursuant to s. 215.618.
802 The amount used for such purposes may not exceed \$300 million in
803 each fiscal year. It is the intent of the Legislature that all
804 bonds issued to fund the Florida Forever Act be retired by
805 December 31, 2040. Except for bonds issued to refund previously
806 issued bonds, no series of bonds may be issued pursuant to this
807 paragraph unless such bonds are approved and the debt service
808 for the remainder of the fiscal year in which the bonds are
809 issued is specifically appropriated in the General
810 Appropriations Act or other law with respect to bonds issued for
811 the purposes of s. 373.4598.

812 (b) Payment of debt service or funding of debt service
813 reserve funds, rebate obligations, or other amounts due with
814 respect to Everglades restoration bonds issued pursuant to s.
815 215.619. Taxes distributed under paragraph (a) and this
816 paragraph must be collectively distributed on a pro rata basis
817 when the available moneys under this subsection are not
818 sufficient to cover the amounts required under paragraph (a) and
819 this paragraph.

820
821 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
822 and ratably secured by moneys distributable to the Land



235484

823 Acquisition Trust Fund.

824 (4) After the required distributions to the Land
825 Acquisition Trust Fund pursuant to subsections (1) and (2), the
826 lesser of 8 percent of the remainder or \$150 million in each
827 fiscal year shall be paid into the State Treasury to the credit
828 of the State Housing Trust Fund and shall be expended pursuant
829 to s. 420.50871. If 8 percent of the remainder is greater than
830 \$150 million in any fiscal year, the difference between 8
831 percent of the remainder and \$150 million shall be paid into the
832 State Treasury to the credit of the General Revenue Fund. and
833 ~~deduction of the service charge imposed pursuant to s.~~

834 ~~215.20(1)~~, The remainder shall be distributed as follows:

835 (a) The lesser of 20.5453 percent of the remainder or
836 \$466.75 million in each fiscal year shall be paid into the State
837 Treasury to the credit of the State Transportation Trust Fund.
838 Notwithstanding any other law, the amount credited to the State
839 Transportation Trust Fund shall be used for:

840 1. Capital funding for the New Starts Transit Program,
841 authorized by Title 49, U.S.C. s. 5309 and specified in s.
842 341.051, in the amount of 10 percent of the funds;

843 2. The Small County Outreach Program specified in s.
844 339.2818, in the amount of 10 percent of the funds;

845 3. The Strategic Intermodal System specified in ss. 339.61,
846 339.62, 339.63, and 339.64, in the amount of 75 percent of the
847 funds after deduction of the payments required pursuant to
848 subparagraphs 1. and 2.; and

849 4. The Transportation Regional Incentive Program specified
850 in s. 339.2819, in the amount of 25 percent of the funds after
851 deduction of the payments required pursuant to subparagraphs 1.



235484

852 and 2. The first \$60 million of the funds allocated pursuant to
853 this subparagraph shall be allocated annually to the Florida
854 Rail Enterprise for the purposes established in s. 341.303(5).

855 (b) The lesser of 0.1456 percent of the remainder or \$3.25
856 million in each fiscal year shall be paid into the State
857 Treasury to the credit of the Grants and Donations Trust Fund in
858 the Department of Economic Opportunity to fund technical
859 assistance to local governments.

860
861 Moneys distributed pursuant to paragraphs (a) and (b) may not be
862 pledged for debt service unless such pledge is approved by
863 referendum of the voters.

864 (c) An amount equaling 4.5 percent of the remainder in each
865 fiscal year shall be paid into the State Treasury to the credit
866 of the State Housing Trust Fund. The funds shall be used as
867 follows:

868 1. Half of that amount shall be used for the purposes for
869 which the State Housing Trust Fund was created and exists by
870 law.

871 2. Half of that amount shall be paid into the State
872 Treasury to the credit of the Local Government Housing Trust
873 Fund and used for the purposes for which the Local Government
874 Housing Trust Fund was created and exists by law.

875 (d) An amount equaling 5.20254 percent of the remainder in
876 each fiscal year shall be paid into the State Treasury to the
877 credit of the State Housing Trust Fund. Of such funds:

878 1. Twelve and one-half percent of that amount shall be
879 deposited into the State Housing Trust Fund and expended by the
880 Department of Economic Opportunity and the Florida Housing



235484

881 Finance Corporation for the purposes for which the State Housing
882 Trust Fund was created and exists by law.

883 2. Eighty-seven and one-half percent of that amount shall
884 be distributed to the Local Government Housing Trust Fund and
885 used for the purposes for which the Local Government Housing
886 Trust Fund was created and exists by law. Funds from this
887 category may also be used to provide for state and local
888 services to assist the homeless.

889 (e) The lesser of 0.017 percent of the remainder or
890 \$300,000 in each fiscal year shall be paid into the State
891 Treasury to the credit of the General Inspection Trust Fund to
892 be used to fund oyster management and restoration programs as
893 provided in s. 379.362(3).

894 (f) A total of \$75 million shall be paid into the State
895 Treasury to the credit of the State Economic Enhancement and
896 Development Trust Fund within the Department of Economic
897 Opportunity.

898 (g) An amount equaling 5.4175 percent of the remainder
899 shall be paid into the Resilient Florida Trust Fund to be used
900 for the purposes for which the Resilient Florida Trust Fund was
901 created and exists by law. Funds may be used for planning and
902 project grants.

903 (h) An amount equaling 5.4175 percent of the remainder
904 shall be paid into the Water Protection and Sustainability
905 Program Trust Fund to be used to fund wastewater grants as
906 specified in s. 403.0673.

907 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
908 to the State Housing Trust Fund and expended pursuant to s.
909 420.50871 and funds distributed to the State Housing Trust Fund



235484

910 and the Local Government Housing Trust Fund pursuant to
911 paragraphs (4) (c) and (d) ~~paragraph (4) (e)~~ may not be
912 transferred to the General Revenue Fund in the General
913 Appropriations Act.

914 (6) After the distributions provided in the preceding
915 subsections, any remaining taxes shall be paid into the State
916 Treasury to the credit of the General Revenue Fund.

917 Section 11. The amendments made by this act to s. 201.15,
918 Florida Statutes, expire on July 1, 2033, and the text of that
919 section shall revert to that in existence on June 30, 2023,
920 except that any amendments to such text enacted other than by
921 this act must be preserved and continue to operate to the extent
922 that such amendments are not dependent upon the portions of the
923 text which expire pursuant to this section.

924 Section 12. Paragraph (p) of subsection (5) of section
925 212.08, Florida Statutes, is amended, and paragraph (v) is added
926 to that subsection, to read:

927 212.08 Sales, rental, use, consumption, distribution, and
928 storage tax; specified exemptions.—The sale at retail, the
929 rental, the use, the consumption, the distribution, and the
930 storage to be used or consumed in this state of the following
931 are hereby specifically exempt from the tax imposed by this
932 chapter.

933 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

935 1. Authorization.—Persons who are registered with the
936 department under s. 212.18 to collect or remit sales or use tax
937 and who make donations to eligible sponsors are eligible for tax
938 credits against their state sales and use tax liabilities as



235484

939 provided in this paragraph:

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

942 b. The credit shall be granted as a refund against state
943 sales and use taxes reported on returns and remitted in the 12
944 months preceding the date of application to the department for
945 the credit as required in sub-subparagraph 3.c. If the annual
946 credit is not fully used through such refund because of
947 insufficient tax payments during the applicable 12-month period,
948 the unused amount may be included in an application for a refund
949 made pursuant to sub-subparagraph 3.c. in subsequent years
950 against the total tax payments made for such year. Carryover
951 credits may be applied for a 3-year period without regard to any
952 time limitation that would otherwise apply under s. 215.26.

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

956 d. All proposals for the granting of the tax credit require
957 the prior approval of the Department of Economic Opportunity.

958 e. The total amount of tax credits which may be granted for
959 all programs approved under this paragraph and ss. 220.183 and
960 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal
961 year and in each fiscal year thereafter for projects that
962 provide housing opportunities for persons with special needs or
963 homeownership opportunities for low-income households or very-
964 low-income households and \$4.5 million in the 2022-2023 fiscal
965 year and in each fiscal year thereafter for all other projects.
966 As used in this paragraph, the term "person with special needs"
967 has the same meaning as in s. 420.0004 and the terms "low-income



235484

968 person," "low-income household," "very-low-income person," and
969 "very-low-income household" have the same meanings as in s.
970 420.9071.

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

974 2. Eligibility requirements.-

975 a. A community contribution by a person must be in the
976 following form:

977 (I) Cash or other liquid assets;

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

980 (III) Goods or inventory; or

981 (IV) Other physical resources identified by the Department
982 of Economic Opportunity.

983

984 For purposes of this sub-subparagraph, the term "real property
985 holding company" means a Florida entity, such as a Florida
986 limited liability company, that is wholly owned by the person;
987 is the sole owner of real property, as defined in s.
988 192.001(12), located in this ~~the~~ state; is disregarded as an
989 entity for federal income tax purposes pursuant to 26 C.F.R. s.
990 301.7701-3(b)(1)(ii); and at the time of contribution to an
991 eligible sponsor, has no material assets other than the real
992 property and any other property that qualifies as a community
993 contribution.

994 b. All community contributions must be reserved exclusively
995 for use in a project. As used in this sub-subparagraph, the term
996 "project" means activity undertaken by an eligible sponsor which



997 is designed to construct, improve, or substantially rehabilitate
998 housing that is affordable to low-income households or very-low-
999 income households; designed to provide housing opportunities for
1000 persons with special needs; designed to provide commercial,
1001 industrial, or public resources and facilities; or designed to
1002 improve entrepreneurial and job-development opportunities for
1003 low-income persons. A project may be the investment necessary to
1004 increase access to high-speed broadband capability in a rural
1005 community that had an enterprise zone designated pursuant to
1006 chapter 290 as of May 1, 2015, including projects that result in
1007 improvements to communications assets that are owned by a
1008 business. A project may include the provision of museum
1009 educational programs and materials that are directly related to
1010 a project approved between January 1, 1996, and December 31,
1011 1999, and located in an area which was in an enterprise zone
1012 designated pursuant to s. 290.0065 as of May 1, 2015. This
1013 paragraph does not preclude projects that propose to construct
1014 or rehabilitate housing for low-income households or very-low-
1015 income households on scattered sites or housing opportunities
1016 for persons with special needs. With respect to housing,
1017 contributions may be used to pay the following eligible special
1018 needs, low-income, and very-low-income housing-related
1019 activities:

1020 (I) Project development impact and management fees for
1021 special needs, low-income, or very-low-income housing projects;

1022 (II) Down payment and closing costs for persons with
1023 special needs, low-income persons, and very-low-income persons;

1024 (III) Administrative costs, including housing counseling
1025 and marketing fees, not to exceed 10 percent of the community



235484

1026 contribution, directly related to special needs, low-income, or
1027 very-low-income projects; and

1028 (IV) Removal of liens recorded against residential property
1029 by municipal, county, or special district local governments if
1030 satisfaction of the lien is a necessary precedent to the
1031 transfer of the property to a low-income person or very-low-
1032 income person for the purpose of promoting home ownership.
1033 Contributions for lien removal must be received from a
1034 nonrelated third party.

1035 c. The project must be undertaken by an "eligible sponsor,"
1036 which includes:

1037 (I) A community action program;

1038 (II) A nonprofit community-based development organization
1039 whose mission is the provision of housing for persons with
1040 special needs, low-income households, or very-low-income
1041 households or increasing entrepreneurial and job-development
1042 opportunities for low-income persons;

1043 (III) A neighborhood housing services corporation;

1044 (IV) A local housing authority created under chapter 421;

1045 (V) A community redevelopment agency created under s.
1046 163.356;

1047 (VI) A historic preservation district agency or
1048 organization;

1049 (VII) A local workforce development board;

1050 (VIII) A direct-support organization as provided in s.
1051 1009.983;

1052 (IX) An enterprise zone development agency created under s.
1053 290.0056;

1054 (X) A community-based organization incorporated under



1055 chapter 617 which is recognized as educational, charitable, or
1056 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1057 and whose bylaws and articles of incorporation include
1058 affordable housing, economic development, or community
1059 development as the primary mission of the corporation;

1060 (XI) Units of local government;

1061 (XII) Units of state government; or

1062 (XIII) Any other agency that the Department of Economic
1063 Opportunity designates by rule.

1064

1065 A contributing person may not have a financial interest in the
1066 eligible sponsor.

1067 d. The project must be located in an area which was in an
1068 enterprise zone designated pursuant to chapter 290 as of May 1,
1069 2015, or a Front Porch Florida Community, unless the project
1070 increases access to high-speed broadband capability in a rural
1071 community that had an enterprise zone designated pursuant to
1072 chapter 290 as of May 1, 2015, but is physically located outside
1073 the designated rural zone boundaries. Any project designed to
1074 construct or rehabilitate housing for low-income households or
1075 very-low-income households or housing opportunities for persons
1076 with special needs is exempt from the area requirement of this
1077 sub-subparagraph.

1078 e.(I) If, during the first 10 business days of the state
1079 fiscal year, eligible tax credit applications for projects that
1080 provide housing opportunities for persons with special needs or
1081 homeownership opportunities for low-income households or very-
1082 low-income households are received for less than the annual tax
1083 credits available for those projects, the Department of Economic



235484

1084 Opportunity shall grant tax credits for those applications and
1085 grant remaining tax credits on a first-come, first-served basis
1086 for subsequent eligible applications received before the end of
1087 the state fiscal year. If, during the first 10 business days of
1088 the state fiscal year, eligible tax credit applications for
1089 projects that provide housing opportunities for persons with
1090 special needs or homeownership opportunities for low-income
1091 households or very-low-income households are received for more
1092 than the annual tax credits available for those projects, the
1093 Department of Economic Opportunity shall grant the tax credits
1094 for those applications as follows:

1095 (A) If tax credit applications submitted for approved
1096 projects of an eligible sponsor do not exceed \$200,000 in total,
1097 the credits shall be granted in full if the tax credit
1098 applications are approved.

1099 (B) If tax credit applications submitted for approved
1100 projects of an eligible sponsor exceed \$200,000 in total, the
1101 amount of tax credits granted pursuant to sub-sub-sub-
1102 subparagraph (A) shall be subtracted from the amount of
1103 available tax credits, and the remaining credits shall be
1104 granted to each approved tax credit application on a pro rata
1105 basis.

1106 (II) If, during the first 10 business days of the state
1107 fiscal year, eligible tax credit applications for projects other
1108 than those that provide housing opportunities for persons with
1109 special needs or homeownership opportunities for low-income
1110 households or very-low-income households are received for less
1111 than the annual tax credits available for those projects, the
1112 Department of Economic Opportunity shall grant tax credits for



235484

1113 those applications and shall grant remaining tax credits on a
1114 first-come, first-served basis for subsequent eligible
1115 applications received before the end of the state fiscal year.
1116 If, during the first 10 business days of the state fiscal year,
1117 eligible tax credit applications for projects other than those
1118 that provide housing opportunities for persons with special
1119 needs or homeownership opportunities for low-income households
1120 or very-low-income households are received for more than the
1121 annual tax credits available for those projects, the Department
1122 of Economic Opportunity shall grant the tax credits for those
1123 applications on a pro rata basis.

1124 3. Application requirements.—

1125 a. An eligible sponsor seeking to participate in this
1126 program must submit a proposal to the Department of Economic
1127 Opportunity which sets forth the name of the sponsor, a
1128 description of the project, and the area in which the project is
1129 located, together with such supporting information as is
1130 prescribed by rule. The proposal must also contain a resolution
1131 from the local governmental unit in which the project is located
1132 certifying that the project is consistent with local plans and
1133 regulations.

1134 b. A person seeking to participate in this program must
1135 submit an application for tax credit to the Department of
1136 Economic Opportunity which sets forth the name of the sponsor; a
1137 description of the project; and the type, value, and purpose of
1138 the contribution. The sponsor shall verify, in writing, the
1139 terms of the application and indicate its receipt of the
1140 contribution, and such verification must accompany the
1141 application for tax credit. The person must submit a separate



235484

1142 tax credit application to the Department of Economic Opportunity
1143 for each individual contribution that it makes to each
1144 individual project.

1145 c. A person who has received notification from the
1146 Department of Economic Opportunity that a tax credit has been
1147 approved must apply to the department to receive the refund.
1148 Application must be made on the form prescribed for claiming
1149 refunds of sales and use taxes and be accompanied by a copy of
1150 the notification. A person may submit only one application for
1151 refund to the department within a 12-month period.

1152 4. Administration.—

1153 a. The Department of Economic Opportunity may adopt rules
1154 necessary to administer this paragraph, including rules for the
1155 approval or disapproval of proposals by a person.

1156 b. The decision of the Department of Economic Opportunity
1157 must be in writing, and, if approved, the notification shall
1158 state the maximum credit allowable to the person. Upon approval,
1159 the Department of Economic Opportunity shall transmit a copy of
1160 the decision to the department.

1161 c. The Department of Economic Opportunity shall
1162 periodically monitor all projects in a manner consistent with
1163 available resources to ensure that resources are used in
1164 accordance with this paragraph; however, each project must be
1165 reviewed at least once every 2 years.

1166 d. The Department of Economic Opportunity shall, in
1167 consultation with the statewide and regional housing and
1168 financial intermediaries, market the availability of the
1169 community contribution tax credit program to community-based
1170 organizations.



235484

1171 (v) Building materials used in construction of affordable
1172 housing units.—

1173 1. As used in this paragraph, the term:

1174 a. "Affordable housing development" means property that has
1175 units subject to an agreement with the Florida Housing Finance
1176 Corporation pursuant to chapter 420 recorded in the official
1177 records of the county in which the property is located to
1178 provide affordable housing to natural persons or families
1179 meeting the extremely-low-income, very-low-income, or low-income
1180 limits specified in s. 420.0004.

1181 b. "Building materials" means tangible personal property
1182 that becomes a component part of eligible residential units in
1183 an affordable housing development. The term includes appliances
1184 and does not include plants, landscaping, fencing, and
1185 hardscaping.

1186 c. "Eligible residential units" means newly constructed
1187 units within an affordable housing development which are
1188 restricted under the land use restriction agreement.

1189 d. "Newly constructed" means improvements to real property
1190 which did not previously exist or the construction of a new
1191 improvement where an old improvement was removed. The term does
1192 not include the renovation, restoration, rehabilitation,
1193 modification, alteration, or expansion of buildings already
1194 located on the parcel on which the eligible residential unit is
1195 built.

1196 e. "Real property" has the same meaning as provided in s.
1197 192.001(12).

1198 f. "Substantially completed" has the same meaning as in s.
1199 192.042(1).



235484

1200 2. Building materials used in eligible residential units
1201 are exempt from the tax imposed by this chapter if an owner
1202 demonstrates to the satisfaction of the department that the
1203 requirements of this paragraph have been met. Except as provided
1204 in subparagraph 3., this exemption inures to the owner at the
1205 time an eligible residential unit is substantially completed,
1206 but only through a refund of previously paid taxes. To receive a
1207 refund pursuant to this paragraph, the owner of the eligible
1208 residential units must file an application with the department.
1209 The application must include all of the following:
1210 a. The name and address of the person claiming the refund.
1211 b. An address and assessment roll parcel number of the real
1212 property that was improved for which a refund of previously paid
1213 taxes is being sought.
1214 c. A description of the eligible residential units for
1215 which a refund of previously paid taxes is being sought,
1216 including the number of such units.
1217 d. A copy of a valid building permit issued by the county
1218 or municipal building department for the eligible residential
1219 units.
1220 e. A sworn statement, under penalty of perjury, from the
1221 general contractor licensed in this state with whom the owner
1222 contracted to build the eligible residential units which
1223 specifies the building materials, the actual cost of the
1224 building materials, and the amount of sales tax paid in this
1225 state on the building materials, and which states that the
1226 improvement to the real property was newly constructed. If a
1227 general contractor was not used, the owner must make the sworn
1228 statement required by this sub-subparagraph. Copies of the



1229 invoices evidencing the actual cost of the building materials
1230 and the amount of sales tax paid on such building materials must
1231 be attached to the sworn statement provided by the general
1232 contractor or by the owner. If copies of such invoices are not
1233 attached, the cost of the building materials is deemed to be an
1234 amount equal to 40 percent of the increase in the final assessed
1235 value of the eligible residential units for ad valorem tax
1236 purposes less the most recent assessed value of land for the
1237 units.

1238 f. A certification by the local building code inspector
1239 that the eligible residential unit is substantially completed.

1240 g. A copy of the land use restriction agreement with the
1241 Florida Housing Finance Corporation for the eligible residential
1242 units.

1243 3. The exemption under this paragraph inures to a
1244 municipality, county, other governmental unit or agency, or
1245 nonprofit community-based organization through a refund of
1246 previously paid taxes if the building materials are paid for
1247 from the funds of a community development block grant, the State
1248 Housing Initiatives Partnership Program, or a similar grant or
1249 loan program. To receive a refund, a municipality, county, other
1250 governmental unit or agency, or nonprofit community-based
1251 organization must submit an application that includes the same
1252 information required under subparagraph 2. In addition, the
1253 applicant must include a sworn statement signed by the chief
1254 executive officer of the municipality, county, other
1255 governmental unit or agency, or nonprofit community-based
1256 organization seeking a refund which states that the building
1257 materials for which a refund is sought were funded by a



235484

1258 community development block grant, the State Housing Initiatives
1259 Partnership Program, or a similar grant or loan program.

1260 4. The person seeking a refund must submit an application
1261 for refund to the department within 6 months after the eligible
1262 residential unit is deemed to be substantially completed by the
1263 local building code inspector or by November 1 after the
1264 improved property is first subject to assessment.

1265 5. Only one exemption through a refund of previously paid
1266 taxes may be claimed for any eligible residential unit. A refund
1267 may not be granted unless the amount to be refunded exceeds
1268 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1269 percent of the Florida sales or use tax paid on the cost of
1270 building materials as determined pursuant to sub-subparagraph
1271 2.e. The department shall issue a refund within 30 days after it
1272 formally approves a refund application.

1273 6. The department may adopt rules governing the manner and
1274 format of refund applications and may establish guidelines as to
1275 the requisites for an affirmative showing of qualification for
1276 exemption under this paragraph.

1277 7. This exemption under this paragraph applies to sales of
1278 building materials that occur on or after July 1, 2023.

1279 Section 13. Subsection (24) is added to section 213.053,
1280 Florida Statutes, to read:

1281 213.053 Confidentiality and information sharing.—

1282 (24) The department may make available to the Florida
1283 Housing Finance Corporation, exclusively for official purposes,
1284 information for the purpose of administering the Live Local
1285 Program pursuant to s. 420.50872.

1286 Section 14. Section 215.212, Florida Statutes, is created



235484

1287 to read:

1288 215.212 Service charge elimination.-

1289 (1) Notwithstanding s. 215.20(1), the service charge
1290 provided in s. 215.20(1) may not be deducted from the proceeds
1291 of the taxes distributed under s. 201.15.

1292 (2) This section is repealed July 1, 2033.

1293 Section 15. Paragraph (i) of subsection (1) of section
1294 215.22, Florida Statutes, is amended to read:

1295 215.22 Certain income and certain trust funds exempt.-

1296 (1) The following income of a revenue nature or the
1297 following trust funds shall be exempt from the appropriation
1298 required by s. 215.20(1):

1299 (i) ~~Bond proceeds or revenues dedicated for bond repayment,~~
1300 ~~except for the Documentary Stamp Clearing Trust Fund~~
1301 ~~administered by the Department of Revenue.~~

1302 Section 16. The amendment made by this act to s. 215.22,
1303 Florida Statutes, expires on July 1, 2033, and the text of that
1304 section shall revert to that in existence on June 30, 2023,
1305 except that any amendments to such text enacted other than by
1306 this act must be preserved and continue to operate to the extent
1307 that such amendments are not dependent upon the portions of the
1308 text which expire pursuant to this section.

1309 Section 17. Subsection (8) of section 220.02, Florida
1310 Statutes, is amended to read:

1311 220.02 Legislative intent.-

1312 (8) It is the intent of the Legislature that credits
1313 against either the corporate income tax or the franchise tax be
1314 applied in the following order: those enumerated in s. 631.828,
1315 those enumerated in s. 220.191, those enumerated in s. 220.181,



235484

1316 those enumerated in s. 220.183, those enumerated in s. 220.182,
1317 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1318 those enumerated in s. 220.184, those enumerated in s. 220.186,
1319 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1320 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1321 those enumerated in s. 220.1876, those enumerated in s.
1322 220.1877, those enumerated in s. 220.1878, those enumerated in
1323 s. 220.193, those enumerated in s. 288.9916, those enumerated in
1324 s. 220.1899, those enumerated in s. 220.194, those enumerated in
1325 s. 220.196, those enumerated in s. 220.198, and those enumerated
1326 in s. 220.1915.

1327 Section 18. Paragraph (a) of subsection (1) of section
1328 220.13, Florida Statutes, is amended to read:

1329 220.13 "Adjusted federal income" defined.—

1330 (1) The term "adjusted federal income" means an amount
1331 equal to the taxpayer's taxable income as defined in subsection
1332 (2), or such taxable income of more than one taxpayer as
1333 provided in s. 220.131, for the taxable year, adjusted as
1334 follows:

1335 (a) *Additions.*—There shall be added to such taxable income:

1336 1.a. The amount of any tax upon or measured by income,
1337 excluding taxes based on gross receipts or revenues, paid or
1338 accrued as a liability to the District of Columbia or any state
1339 of the United States which is deductible from gross income in
1340 the computation of taxable income for the taxable year.

1341 b. Notwithstanding sub-subparagraph a., if a credit taken
1342 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
1343 is added to taxable income in a previous taxable year under
1344 subparagraph 11. and is taken as a deduction for federal tax



235484

1345 purposes in the current taxable year, the amount of the
1346 deduction allowed shall not be added to taxable income in the
1347 current year. The exception in this sub-subparagraph is intended
1348 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
1349 220.1877, or s. 220.1878 is added in the applicable taxable year
1350 and does not result in a duplicate addition in a subsequent
1351 year.

1352 2. The amount of interest which is excluded from taxable
1353 income under s. 103(a) of the Internal Revenue Code or any other
1354 federal law, less the associated expenses disallowed in the
1355 computation of taxable income under s. 265 of the Internal
1356 Revenue Code or any other law, excluding 60 percent of any
1357 amounts included in alternative minimum taxable income, as
1358 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1359 taxpayer pays tax under s. 220.11(3).

1360 3. In the case of a regulated investment company or real
1361 estate investment trust, an amount equal to the excess of the
1362 net long-term capital gain for the taxable year over the amount
1363 of the capital gain dividends attributable to the taxable year.

1364 4. That portion of the wages or salaries paid or incurred
1365 for the taxable year which is equal to the amount of the credit
1366 allowable for the taxable year under s. 220.181. This
1367 subparagraph shall expire on the date specified in s. 290.016
1368 for the expiration of the Florida Enterprise Zone Act.

1369 5. That portion of the ad valorem school taxes paid or
1370 incurred for the taxable year which is equal to the amount of
1371 the credit allowable for the taxable year under s. 220.182. This
1372 subparagraph shall expire on the date specified in s. 290.016
1373 for the expiration of the Florida Enterprise Zone Act.



235484

1374 6. The amount taken as a credit under s. 220.195 which is
1375 deductible from gross income in the computation of taxable
1376 income for the taxable year.

1377 7. That portion of assessments to fund a guaranty
1378 association incurred for the taxable year which is equal to the
1379 amount of the credit allowable for the taxable year.

1380 8. In the case of a nonprofit corporation which holds a
1381 pari-mutuel permit and which is exempt from federal income tax
1382 as a farmers' cooperative, an amount equal to the excess of the
1383 gross income attributable to the pari-mutuel operations over the
1384 attributable expenses for the taxable year.

1385 9. The amount taken as a credit for the taxable year under
1386 s. 220.1895.

1387 10. Up to nine percent of the eligible basis of any
1388 designated project which is equal to the credit allowable for
1389 the taxable year under s. 220.185.

1390 11. Any amount taken as a credit for the taxable year under
1391 s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The
1392 addition in this subparagraph is intended to ensure that the
1393 same amount is not allowed for the tax purposes of this state as
1394 both a deduction from income and a credit against the tax. This
1395 addition is not intended to result in adding the same expense
1396 back to income more than once.

1397 12. The amount taken as a credit for the taxable year under
1398 s. 220.193.

1399 13. Any portion of a qualified investment, as defined in s.
1400 288.9913, which is claimed as a deduction by the taxpayer and
1401 taken as a credit against income tax pursuant to s. 288.9916.

1402 14. The costs to acquire a tax credit pursuant to s.



235484

1403 288.1254(5) that are deducted from or otherwise reduce federal
1404 taxable income for the taxable year.

1405 15. The amount taken as a credit for the taxable year
1406 pursuant to s. 220.194.

1407 16. The amount taken as a credit for the taxable year under
1408 s. 220.196. The addition in this subparagraph is intended to
1409 ensure that the same amount is not allowed for the tax purposes
1410 of this state as both a deduction from income and a credit
1411 against the tax. The addition is not intended to result in
1412 adding the same expense back to income more than once.

1413 17. The amount taken as a credit for the taxable year
1414 pursuant to s. 220.198.

1415 18. The amount taken as a credit for the taxable year
1416 pursuant to s. 220.1915.

1417 Section 19. Paragraph (c) of subsection (1) of section
1418 220.183, Florida Statutes, is amended to read:

1419 220.183 Community contribution tax credit.—

1420 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1421 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1422 SPENDING.—

1423 (c) The total amount of tax credit which may be granted for
1424 all programs approved under this section and ss. 212.08(5)(p)
1425 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
1426 fiscal year and in each fiscal year thereafter for projects that
1427 provide housing opportunities for persons with special needs as
1428 defined in s. 420.0004 and homeownership opportunities for low-
1429 income households or very-low-income households as defined in s.
1430 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in
1431 each fiscal year thereafter for all other projects.



235484

1432 Section 20. Subsection (2) of section 220.186, Florida
1433 Statutes, is amended to read:

1434 220.186 Credit for Florida alternative minimum tax.—

1435 (2) The credit pursuant to this section shall be the amount
1436 of the excess, if any, of the tax paid based upon taxable income
1437 determined pursuant to s. 220.13(2)(k) over the amount of tax
1438 which would have been due based upon taxable income without
1439 application of s. 220.13(2)(k), before application of this
1440 credit without application of any credit under s. 220.1875, s.
1441 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1442 Section 21. Section 220.1878, Florida Statutes, is created
1443 to read:

1444 220.1878 Credit for contributions to the Live Local
1445 Program.—

1446 (1) For taxable years beginning on or after January 1,
1447 2023, there is allowed a credit of 100 percent of an eligible
1448 contribution made to the Live Local Program under s. 420.50872
1449 against any tax due for a taxable year under this chapter after
1450 the application of any other allowable credits by the taxpayer.
1451 An eligible contribution must be made to the Live Local Program
1452 on or before the date the taxpayer is required to file a return
1453 pursuant to s. 220.222. The credit granted by this section must
1454 be reduced by the difference between the amount of federal
1455 corporate income tax, taking into account the credit granted by
1456 this section, and the amount of federal corporate income tax
1457 without application of the credit granted by this section.

1458 (2) A taxpayer who files a Florida consolidated return as a
1459 member of an affiliated group pursuant to s. 220.131(1) may be
1460 allowed the credit on a consolidated return basis; however, the



235484

1461 total credit taken by the affiliated group is subject to the
1462 limitation established under subsection (1).

1463 (3) Section 420.50872 applies to the credit authorized by
1464 this section.

1465 (4) If a taxpayer applies and is approved for a credit
1466 under s. 420.50872 after timely requesting an extension to file
1467 under s. 220.222(2):

1468 (a) The credit does not reduce the amount of tax due for
1469 purposes of the department's determination as to whether the
1470 taxpayer was in compliance with the requirement to pay tentative
1471 taxes under ss. 220.222 and 220.32.

1472 (b) The taxpayer's noncompliance with the requirement to
1473 pay tentative taxes shall result in the revocation and
1474 rescindment of any such credit.

1475 (c) The taxpayer shall be assessed for any taxes,
1476 penalties, or interest due from the taxpayer's noncompliance
1477 with the requirement to pay tentative taxes.

1478 Section 22. Paragraph (c) of subsection (2) of section
1479 220.222, Florida Statutes, is amended to read:

1480 220.222 Returns; time and place for filing.—

1481 (2)

1482 (c) 1. For purposes of this subsection, a taxpayer is not in
1483 compliance with s. 220.32 if the taxpayer underpays the required
1484 payment by more than the greater of \$2,000 or 30 percent of the
1485 tax shown on the return when filed.

1486 2. For the purpose of determining compliance with s. 220.32
1487 as referenced in subparagraph 1., the tax shown on the return
1488 when filed must include the amount of the allowable credits
1489 taken on the return pursuant to s. 220.1878.



235484

1490 Section 23. Subsection (5) of section 253.034, Florida
1491 Statutes, is amended to read:
1492 253.034 State-owned lands; uses.—
1493 (5) Each manager of conservation lands shall submit to the
1494 Division of State Lands a land management plan at least every 10
1495 years in a form and manner adopted by rule of the board of
1496 trustees and in accordance with s. 259.032. Each manager of
1497 conservation lands shall also update a land management plan
1498 whenever the manager proposes to add new facilities or make
1499 substantive land use or management changes that were not
1500 addressed in the approved plan, or within 1 year after the
1501 addition of significant new lands. Each manager of
1502 nonconservation lands shall submit to the Division of State
1503 Lands a land use plan at least every 10 years in a form and
1504 manner adopted by rule of the board of trustees. The division
1505 shall review each plan for compliance with the requirements of
1506 this subsection and the requirements of the rules adopted by the
1507 board of trustees pursuant to this section. All nonconservation
1508 land use plans, whether for single-use or multiple-use
1509 properties, shall be managed to provide the greatest benefit to
1510 the state. Plans for managed areas larger than 1,000 acres shall
1511 contain an analysis of the multiple-use potential of the
1512 property which includes the potential of the property to
1513 generate revenues to enhance the management of the property. In
1514 addition, the plan shall contain an analysis of the potential
1515 use of private land managers to facilitate the restoration or
1516 management of these lands and whether nonconservation lands
1517 would be more appropriately transferred to the county or
1518 municipality in which the land is located for the purpose of



235484

1519 providing affordable multifamily rental housing that meets the
1520 criteria of s. 420.0004(3). If a newly acquired property has a
1521 valid conservation plan that was developed by a soil and
1522 conservation district, such plan shall be used to guide
1523 management of the property until a formal land use plan is
1524 completed.

1525 (a) State conservation lands shall be managed to ensure the
1526 conservation of this ~~the~~ state's plant and animal species and to
1527 ensure the accessibility of state lands for the benefit and
1528 enjoyment of all people of this ~~the~~ state, both present and
1529 future. Each land management plan for state conservation lands
1530 shall provide a desired outcome, describe both short-term and
1531 long-term management goals, and include measurable objectives to
1532 achieve those goals. Short-term goals shall be achievable within
1533 a 2-year planning period, and long-term goals shall be
1534 achievable within a 10-year planning period. These short-term
1535 and long-term management goals shall be the basis for all
1536 subsequent land management activities.

1537 (b) Short-term and long-term management goals for state
1538 conservation lands shall include measurable objectives for the
1539 following, as appropriate:

- 1540 1. Habitat restoration and improvement.
- 1541 2. Public access and recreational opportunities.
- 1542 3. Hydrological preservation and restoration.
- 1543 4. Sustainable forest management.
- 1544 5. Exotic and invasive species maintenance and control.
- 1545 6. Capital facilities and infrastructure.
- 1546 7. Cultural and historical resources.
- 1547 8. Imperiled species habitat maintenance, enhancement,



1548 restoration, or population restoration.

1549 (c) The land management plan shall, at a minimum, contain
1550 the following elements:

1551 1. A physical description of the land.

1552 2. A quantitative data description of the land which
1553 includes an inventory of forest and other natural resources;
1554 exotic and invasive plants; hydrological features;
1555 infrastructure, including recreational facilities; and other
1556 significant land, cultural, or historical features. The
1557 inventory shall reflect the number of acres for each resource
1558 and feature, when appropriate. The inventory shall be of such
1559 detail that objective measures and benchmarks can be established
1560 for each tract of land and monitored during the lifetime of the
1561 plan. All quantitative data collected shall be aggregated,
1562 standardized, collected, and presented in an electronic format
1563 to allow for uniform management reporting and analysis. The
1564 information collected by the Department of Environmental
1565 Protection pursuant to s. 253.0325(2) shall be available to the
1566 land manager and his or her assignee.

1567 3. A detailed description of each short-term and long-term
1568 land management goal, the associated measurable objectives, and
1569 the related activities that are to be performed to meet the land
1570 management objectives. Each land management objective must be
1571 addressed by the land management plan, and if practicable, a
1572 land management objective may not be performed to the detriment
1573 of the other land management objectives.

1574 4. A schedule of land management activities which contains
1575 short-term and long-term land management goals and the related
1576 measurable objective and activities. The schedule shall include



235484

1577 for each activity a timeline for completion, quantitative
1578 measures, and detailed expense and manpower budgets. The
1579 schedule shall provide a management tool that facilitates
1580 development of performance measures.

1581 5. A summary budget for the scheduled land management
1582 activities of the land management plan. For state lands
1583 containing or anticipated to contain imperiled species habitat,
1584 the summary budget shall include any fees anticipated from
1585 public or private entities for projects to offset adverse
1586 impacts to imperiled species or such habitat, which fees shall
1587 be used solely to restore, manage, enhance, repopulate, or
1588 acquire imperiled species habitat. The summary budget shall be
1589 prepared in such manner that it facilitates computing an
1590 aggregate of land management costs for all state-managed lands
1591 using the categories described in s. 259.037(3).

1592 (d) Upon completion, the land management plan must be
1593 transmitted to the Acquisition and Restoration Council for
1594 review. The council shall have 90 days after receipt of the plan
1595 to review the plan and submit its recommendations to the board
1596 of trustees. During the review period, the land management plan
1597 may be revised if agreed to by the primary land manager and the
1598 council taking into consideration public input. The land
1599 management plan becomes effective upon approval by the board of
1600 trustees.

1601 (e) Land management plans are to be updated every 10 years
1602 on a rotating basis. Each updated land management plan must
1603 identify any conservation lands under the plan, in part or in
1604 whole, that are no longer needed for conservation purposes and
1605 could be disposed of in fee simple or with the state retaining a



235484

1606 permanent conservation easement.

1607 (f) In developing land management plans, at least one
1608 public hearing shall be held in any one affected county.

1609 (g) The Division of State Lands shall make available to the
1610 public an electronic copy of each land management plan for
1611 parcels that exceed 160 acres in size. The division shall review
1612 each plan for compliance with the requirements of this
1613 subsection, the requirements of chapter 259, and the
1614 requirements of the rules adopted by the board of trustees
1615 pursuant to this section. The Acquisition and Restoration
1616 Council shall also consider the propriety of the recommendations
1617 of the managing entity with regard to the future use of the
1618 property, the protection of fragile or nonrenewable resources,
1619 the potential for alternative or multiple uses not recognized by
1620 the managing entity, and the possibility of disposal of the
1621 property by the board of trustees. After its review, the council
1622 shall submit the plan, along with its recommendations and
1623 comments, to the board of trustees. The council shall
1624 specifically recommend to the board of trustees whether to
1625 approve the plan as submitted, approve the plan with
1626 modifications, or reject the plan. If the council fails to make
1627 a recommendation for a land management plan, the Secretary of
1628 Environmental Protection, Commissioner of Agriculture, or
1629 executive director of the Fish and Wildlife Conservation
1630 Commission or their designees shall submit the land management
1631 plan to the board of trustees.

1632 (h) The board of trustees shall consider the land
1633 management plan submitted by each entity and the recommendations
1634 of the Acquisition and Restoration Council and the Division of



235484

1635 State Lands and shall approve the plan with or without
1636 modification or reject such plan. The use or possession of any
1637 such lands that is not in accordance with an approved land
1638 management plan is subject to termination by the board of
1639 trustees.

1640 (i)1. State nonconservation lands shall be managed to
1641 provide the greatest benefit to the state. State nonconservation
1642 lands may be grouped by similar land use types under one land
1643 use plan. Each land use plan shall, at a minimum, contain the
1644 following elements:

1645 a. A physical description of the land to include any
1646 significant natural or cultural resources as well as management
1647 strategies developed by the land manager to protect such
1648 resources.

1649 b. A desired development outcome.

1650 c. A schedule for achieving the desired development
1651 outcome.

1652 d. A description of both short-term and long-term
1653 development goals.

1654 e. A management and control plan for invasive nonnative
1655 plants.

1656 f. A management and control plan for soil erosion and soil
1657 and water contamination.

1658 g. Measureable objectives to achieve the goals identified
1659 in the land use plan.

1660 2. Short-term goals shall be achievable within a 5-year
1661 planning period and long-term goals shall be achievable within a
1662 10-year planning period.

1663 3. The use or possession of any such lands that is not in



235484

1664 accordance with an approved land use plan is subject to
1665 termination by the board of trustees.

1666 4. Land use plans submitted by a manager shall include
1667 reference to appropriate statutory authority for such use or
1668 uses and shall conform to the appropriate policies and
1669 guidelines of the state land management plan.

1670 Section 24. Subsection (1) of section 253.0341, Florida
1671 Statutes, is amended to read:

1672 253.0341 Surplus of state-owned lands.—

1673 (1) The board of trustees shall determine which lands, the
1674 title to which is vested in the board, may be surplus. For all
1675 conservation lands, the Acquisition and Restoration Council
1676 shall make a recommendation to the board of trustees, and the
1677 board of trustees shall determine whether the lands are no
1678 longer needed for conservation purposes. If the board of
1679 trustees determines the lands are no longer needed for
1680 conservation purposes, it may dispose of such lands by an
1681 affirmative vote of at least three members. In the case of a
1682 land exchange involving the disposition of conservation lands,
1683 the board of trustees must determine by an affirmative vote of
1684 at least three members that the exchange will result in a net
1685 positive conservation benefit. For all nonconservation lands,
1686 the board of trustees shall determine whether the lands are no
1687 longer needed. If the board of trustees determines the lands are
1688 no longer needed, it may dispose of such lands by an affirmative
1689 vote of at least three members. Local government requests for
1690 the state to surplus conservation or nonconservation lands,
1691 whether for purchase, ~~or~~ exchange, or any other means of
1692 transfer, must shall be expedited throughout the surplus



235484

1693 process. Property jointly acquired by the state and other
1694 entities may not be surplused without the consent of all joint
1695 owners.

1696 Section 25. Subsection (2) of section 288.101, Florida
1697 Statutes, is amended to read:

1698 288.101 Florida Job Growth Grant Fund.—

1699 (2) The department and Enterprise Florida, Inc., may
1700 identify projects, solicit proposals, and make funding
1701 recommendations to the Governor, who is authorized to approve:

1702 (a) State or local public infrastructure projects to
1703 promote:

1704 1. Economic recovery in specific regions of this ~~the~~
1705 state;~~;~~

1706 2. Economic diversification;~~;~~ or

1707 3. Economic enhancement in a targeted industry.

1708 (b) State or local public infrastructure projects to
1709 facilitate the development or construction of affordable
1710 housing. This paragraph is repealed July 1, 2033.

1711 (c) Infrastructure funding to accelerate the rehabilitation
1712 of the Herbert Hoover Dike. The department or the South Florida
1713 Water Management District may enter into agreements, as
1714 necessary, with the United States Army Corps of Engineers to
1715 implement this paragraph.

1716 (d)~~(e)~~ Workforce training grants to support programs at
1717 state colleges and state technical centers that provide
1718 participants with transferable, sustainable workforce skills
1719 applicable to more than a single employer, and for equipment
1720 associated with these programs. The department shall work with
1721 CareerSource Florida, Inc., to ensure programs are offered to



235484

1722 the public based on criteria established by the state college or
1723 state technical center and do not exclude applicants who are
1724 unemployed or underemployed.

1725 Section 26. Section 420.0003, Florida Statutes, is amended
1726 to read:

1727 (Substantial rewording of section. See
1728 s. 420.0003, F.S., for present text.)

1729 420.0003 State housing strategy.-

1730 (1) LEGISLATIVE INTENT.-It is the intent of this act to
1731 articulate a state housing strategy that will carry the state
1732 toward the goal of ensuring that each Floridian has safe,
1733 decent, and affordable housing. This strategy must involve state
1734 and local governments working in partnership with communities
1735 and the private sector and must involve financial, as well as
1736 regulatory, commitment to accomplish this goal.

1737 (2) POLICIES.-

1738 (a) Housing production and rehabilitation programs.-

1739 Programs to encourage housing production or rehabilitation must
1740 be guided by the following general policies, as appropriate for
1741 the purpose of the specific program:

1742 1. State and local governments shall provide incentives to
1743 encourage the private sector to be the primary delivery vehicle
1744 for the development of affordable housing. When possible, state
1745 funds should be heavily leveraged to achieve the maximum
1746 federal, local, and private commitment of funds and be used to
1747 ensure long-term affordability. To the maximum extent possible,
1748 state funds should be expended to create new housing stock and
1749 be used for repayable loans rather than grants. Local incentives
1750 to stimulate private sector development of affordable housing



235484

1751 may include establishment of density bonus incentives.
1752 2. State and local governments should consider and
1753 implement innovative solutions to housing issues where
1754 appropriate. Innovative solutions include, but are not limited
1755 to:
1756 a. Utilizing publicly held land to develop affordable
1757 housing through state or local land purchases, long-term land
1758 leasing, and school district affordable housing programs. To the
1759 maximum extent possible, state-owned lands that are appropriate
1760 for the development of affordable housing must be made available
1761 for that purpose.
1762 b. Community-led planning that focuses on urban infill,
1763 flexible zoning, redevelopment of commercial property into
1764 mixed-use property, resiliency, and furthering development in
1765 areas with preexisting public services, such as wastewater,
1766 transit, and schools.
1767 c. Project features that maximize efficiency in land and
1768 resource use, such as high density, high rise, and mixed use.
1769 d. Mixed-income projects that facilitate more diverse and
1770 successful communities.
1771 e. Modern housing concepts such as manufactured homes, tiny
1772 homes, 3D-printed homes, and accessory dwelling units.
1773 3. State funds should be available only to local
1774 governments that provide incentives or financial assistance for
1775 housing. State funding for housing should not be made available
1776 to local governments whose comprehensive plans have been found
1777 not in compliance with chapter 163 and who have not entered into
1778 a stipulated settlement agreement with the department to bring
1779 the plans into compliance. State funds should be made available



235484

1780 only for projects consistent with the local government's
1781 comprehensive plan.

1782 4. Local governments are encouraged to enter into
1783 interlocal agreements, as appropriate, to coordinate strategies
1784 and maximize the use of state and local funds.

1785 5. State-funded development should emphasize use of
1786 developed land, urban infill, and the transformation of existing
1787 infrastructure in order to minimize sprawl, separation of
1788 housing from employment, and effects of increased housing on
1789 ecological preservation areas. Housing available to the state's
1790 workforce should prioritize proximity to employment and
1791 services.

1792 (b) *Public-private partnerships.*—Cost-effective public-
1793 private partnerships must emphasize production and preservation
1794 of affordable housing.

1795 1. Data must be developed and maintained on the affordable
1796 housing activities of local governments, community-based
1797 organizations, and private developers.

1798 2. The state shall assist local governments and community-
1799 based organizations by providing training and technical
1800 assistance.

1801 3. In coordination with local activities and with federal
1802 initiatives, the state shall provide incentives for public
1803 sector and private sector development of affordable housing.

1804 (c) *Preservation of housing stock.*—The existing stock of
1805 affordable housing must be preserved and improved through
1806 rehabilitation programs and expanded neighborhood revitalization
1807 efforts to promote suitable living environments for individuals
1808 and families.



235484

1809 (d) Unique housing needs.—The wide range of need for safe,
1810 decent, and affordable housing must be addressed, with an
1811 emphasis on assisting the neediest persons.

1812 1. State housing programs must promote the self-sufficiency
1813 and economic dignity of the people of this state, including
1814 elderly persons and persons with disabilities.

1815 2. The housing requirements of special needs populations
1816 must be addressed through programs that promote a range of
1817 housing options bolstering integration with the community.

1818 3. All housing initiatives and programs must be
1819 nondiscriminatory.

1820 4. The geographic distribution of resources must provide
1821 for the development of housing in rural and urban areas.

1822 5. The important contribution of public housing to the
1823 well-being of citizens in need shall be acknowledged through
1824 efforts to continue and bolster existing programs. State and
1825 local government funds allocated to enhance public housing must
1826 be used to supplement, not supplant, federal support.

1827 (3) IMPLEMENTATION.—The state, in carrying out the strategy
1828 articulated in this section, shall have the following duties:

1829 (a) State fiscal resources must be directed to achieve the
1830 following programmatic objectives:

1831 1. Effective technical assistance and capacity-building
1832 programs must be established at the state and local levels.

1833 2. The Shimberg Center for Housing Studies at the
1834 University of Florida shall develop and maintain statewide data
1835 on housing needs and production, provide technical assistance
1836 relating to real estate development and finance, operate an
1837 information clearinghouse on housing programs, and coordinate



1838 state housing initiatives with local government and federal
1839 programs.

1840 3. The corporation shall maintain a consumer-focused
1841 website for connecting tenants with affordable housing.

1842 (b) The long-range program plan of the department must
1843 include specific goals, objectives, and strategies that
1844 implement the housing policies in this section.

1845 (c) The Shimberg Center for Housing Studies at the
1846 University of Florida, in consultation with the department and
1847 the corporation, shall perform functions related to the research
1848 and planning for affordable housing. Functions must include
1849 quantifying affordable housing needs, documenting results of
1850 programs administered, and inventorying the supply of affordable
1851 housing units made available in this state. The recommendations
1852 required in this section and a report of any programmatic
1853 modifications made as a result of these policies must be
1854 included in the housing report required by s. 420.6075. The
1855 report must identify the needs of specific populations,
1856 including, but not limited to, elderly persons, persons with
1857 disabilities, and persons with special needs, and may recommend
1858 statutory modifications when appropriate.

1859 (d) The Office of Program Policy Analysis and Government
1860 Accountability (OPPAGA) shall evaluate affordable housing issues
1861 pursuant to the schedule set forth in this paragraph. OPPAGA may
1862 coordinate with and rely upon the expertise and research
1863 activities of the Shimberg Center for Housing Studies in
1864 conducting the evaluations. The analysis may include relevant
1865 reports prepared by the Shimberg Center for Housing Studies, the
1866 department, the corporation, and the provider of the Affordable



235484

1867 Housing Catalyst Program; interviews with the agencies,
1868 providers, offices, developers, and other organizations related
1869 to the development and provision of affordable housing at the
1870 state and local levels; and any other relevant data. When
1871 appropriate, each report must recommend policy and statutory
1872 modifications for consideration by the Legislature. Each report
1873 must be submitted to the President of the Senate and the Speaker
1874 of the House of Representatives pursuant to the schedule. OPPAGA
1875 shall review and evaluate:

1876 1. By December 15, 2023, and every 5 years thereafter,
1877 innovative affordable housing strategies implemented by other
1878 states, their effectiveness, and their potential for
1879 implementation in this state.

1880 2. By December 15, 2024, and every 5 years thereafter,
1881 affordable housing policies enacted by local governments, their
1882 effectiveness, and which policies constitute best practices for
1883 replication across this state. The report must include a review
1884 and evaluation of the extent to which interlocal cooperation is
1885 used, effective, or hampered.

1886 3. By December 15, 2025, and every 5 years thereafter,
1887 existing state-level housing rehabilitation, production,
1888 preservation, and finance programs to determine their
1889 consistency with relevant policies in this section and
1890 effectiveness in providing affordable housing. The report must
1891 also include an evaluation of the degree of coordination between
1892 housing programs of this state, and between state, federal, and
1893 local housing activities, and shall recommend improved program
1894 linkages when appropriate.

1895 (e) The department and the corporation should conform the



235484

1896 administrative rules for each housing program to the policies
1897 stated in this section, provided that such changes in the rules
1898 are consistent with the statutory intent or requirements for the
1899 program. This authority applies only to programs offering loans,
1900 grants, or tax credits and only to the extent that state
1901 policies are consistent with applicable federal requirements.

1902 Section 27. Subsection (36) of section 420.503, Florida
1903 Statutes, is amended to read:

1904 420.503 Definitions.—As used in this part, the term:

1905 (36) "Qualified contract" has the same meaning as in 26
1906 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
1907 determination certificate for the low-income housing tax credits
1908 for the development that is the subject of the qualified
1909 contract request, unless the Internal Revenue Code requires a
1910 different statute or regulation to apply to the development. The
1911 corporation shall deem a bona fide contract to be a qualified
1912 contract at the time the bona fide contract is presented to the
1913 owner and the initial ~~second earnest money~~ deposit is deposited
1914 in escrow in accordance with the terms of the bona fide
1915 contract, and, in such event, the corporation is deemed to have
1916 fulfilled its responsibility to present the owner with a
1917 qualified contract.

1918 Section 28. Subsection (3) and paragraph (a) of subsection
1919 (4) of section 420.504, Florida Statutes, are amended to read:

1920 420.504 Public corporation; creation, membership, terms,
1921 expenses.—

1922 (3) The corporation is a separate budget entity and is not
1923 subject to control, supervision, or direction by the department
1924 ~~of Economic Opportunity~~ in any manner, including, but not



235484

1925 limited to, personnel, purchasing, transactions involving real
1926 or personal property, and budgetary matters. The corporation
1927 shall consist of a board of directors composed of the Secretary
1928 of Economic Opportunity as an ex officio and voting member, or a
1929 senior-level agency employee designated by the secretary, one
1930 member appointed by the President of the Senate, one member
1931 appointed by the Speaker of the House of Representatives, and
1932 eight members appointed by the Governor subject to confirmation
1933 by the Senate from the following:

1934 (a) One citizen actively engaged in the residential home
1935 building industry.

1936 (b) One citizen actively engaged in the banking or mortgage
1937 banking industry.

1938 (c) One citizen who is a representative of those areas of
1939 labor engaged in home building.

1940 (d) One citizen with experience in housing development who
1941 is an advocate for low-income persons.

1942 (e) One citizen actively engaged in the commercial building
1943 industry.

1944 (f) One citizen who is a former local government elected
1945 official.

1946 (g) Two citizens of the state who are not principally
1947 employed as members or representatives of any of the groups
1948 specified in paragraphs (a)-(f).

1949 (4) (a) Members of the corporation shall be appointed for
1950 terms of 4 years, except that any vacancy shall be filled for
1951 the unexpired term. Vacancies on the board shall be filled by
1952 appointment by the Governor, the President of the Senate, or the
1953 Speaker of the House of Representatives, respectively, depending



235484

1954 on who appointed the member whose vacancy is to be filled or
1955 whose term has expired.

1956 Section 29. Subsection (30) of section 420.507, Florida
1957 Statutes, is amended to read:

1958 420.507 Powers of the corporation.—The corporation shall
1959 have all the powers necessary or convenient to carry out and
1960 effectuate the purposes and provisions of this part, including
1961 the following powers which are in addition to all other powers
1962 granted by other provisions of this part:

1963 (30) To prepare and submit to the Secretary of Economic
1964 Opportunity a budget request for purposes of the corporation,
1965 which request must ~~shall~~, notwithstanding the provisions of
1966 chapter 216 and in accordance with s. 216.351, contain a request
1967 for operational expenditures and separate requests for other
1968 authorized corporation programs. The request must include, for
1969 informational purposes, the amount of state funds necessary to
1970 use all federal housing funds anticipated to be received by, or
1971 allocated to, the state in the fiscal year in order to maximize
1972 the production of new, affordable multifamily housing units in
1973 this state. The request need not contain information on the
1974 number of employees, salaries, or any classification thereof,
1975 and the approved operating budget therefor need not comply with
1976 s. 216.181(8)-(10). The secretary may include within the
1977 department's budget request the corporation's budget request in
1978 the form as authorized by this section.

1979 Section 30. The amendment made by this act to s.
1980 420.507(30), Florida Statutes, expires July 1, 2033, and the
1981 text of that subsection shall revert to that in existence on
1982 June 30, 2023, except that any amendments to such text enacted



235484

1983 other than by this act shall be preserved and continue to
1984 operate to the extent that such amendments are not dependent
1985 upon the portions of text which expire pursuant to this section.

1986 Section 31. Subsection (10) of section 420.5087, Florida
1987 Statutes, is amended to read:

1988 420.5087 State Apartment Incentive Loan Program.—There is
1989 hereby created the State Apartment Incentive Loan Program for
1990 the purpose of providing first, second, or other subordinated
1991 mortgage loans or loan guarantees to sponsors, including for-
1992 profit, nonprofit, and public entities, to provide housing
1993 affordable to very-low-income persons.

1994 (10) The corporation may prioritize a portion of the
1995 program funds set aside under paragraph (3)(d) for persons with
1996 special needs as defined in s. 420.0004(13) to provide funding
1997 for the development of newly constructed permanent rental
1998 housing ~~on a campus~~ that provides housing for persons in foster
1999 care or persons aging out of foster care pursuant to s.
2000 409.1451. Such housing shall promote and facilitate access to
2001 community-based supportive, educational, and employment services
2002 and resources that assist persons aging out of foster care to
2003 successfully transition to independent living and adulthood. The
2004 corporation must consult with the Department of Children and
2005 Families to create minimum criteria for such housing.

2006 Section 32. Section 420.50871, Florida Statutes, is created
2007 to read:

2008 420.50871 Allocation of increased revenues derived from
2009 amendments to s. 201.15 made by this act.—Funds that result from
2010 increased revenues to the State Housing Trust Fund derived from
2011 amendments made to s. 201.15 made by this act must be used



2012 annually for projects under the State Apartment Incentive Loan
2013 Program under s. 420.5087 as set forth in this section,
2014 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
2015 (3). The Legislature intends for these funds to provide for
2016 innovative projects that provide affordable and attainable
2017 housing for persons and families working, going to school, or
2018 living in this state. Projects approved under this section are
2019 intended to provide housing that is affordable as defined in s.
2020 420.0004, notwithstanding the income limitations in s.
2021 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
2022 for 10 years thereafter:

2023 (1) The corporation shall allocate 70 percent of the funds
2024 provided by this section to issue competitive requests for
2025 application for the affordable housing project purposes
2026 specified in this subsection. The corporation shall finance
2027 projects that:

2028 (a) Both redevelop an existing affordable housing
2029 development and provide for the construction of a new
2030 development within close proximity to the existing development
2031 to be rehabilitated. Each project must provide for building the
2032 new affordable housing development first, relocating the tenants
2033 of the existing development to the new development, and then
2034 demolishing the existing development for reconstruction of an
2035 affordable housing development with more overall and affordable
2036 units.

2037 (b) Address urban infill, including conversions of vacant,
2038 dilapidated, or functionally obsolete buildings or the use of
2039 underused commercial property.

2040 (c) Provide for mixed use of the location, incorporating



235484

2041 nonresidential uses, such as retail, office, institutional, or
2042 other appropriate commercial or nonresidential uses.

2043 (d) Provide housing near military installations in this
2044 state, with preference given to projects that incorporate
2045 critical services for servicemembers, their families, and
2046 veterans, such as mental health treatment services, employment
2047 services, and assistance with transition from active-duty
2048 service to civilian life.

2049 (2) From the remaining funds, the corporation shall
2050 allocate the funds to issue competitive requests for application
2051 for any of the following affordable housing purposes specified
2052 in this subsection. The corporation shall finance projects that:

2053 (a) Propose using or leasing public lands. Projects that
2054 propose to use or lease public lands must include a resolution
2055 or other agreement with the unit of government owning the land
2056 to use the land for affordable housing purposes.

2057 (b) Address the needs of young adults who age out of the
2058 foster care system.

2059 (c) Meet the needs of elderly persons.

2060 (d) Provide housing to meet the needs in areas of rural
2061 opportunity, designated pursuant to s. 288.0656.

2062 (3) Under any request for application under this section,
2063 the corporation shall coordinate with the appropriate state
2064 department or agency and prioritize projects that provide for
2065 mixed-income developments.

2066 (4) This section does not prohibit the corporation from
2067 allocating additional funds to the purposes described in this
2068 section. In any fiscal year, if the funds allocated by the
2069 corporation to any request for application under subsections (1)



235484

2070 and (2) are not fully used after the application and award
2071 processes are complete, the corporation may use those funds to
2072 supplement any future request for application under this
2073 section.

2074 (5) This section is repealed June 30, 2033.

2075 Section 33. The Division of Law Revision is directed to
2076 replace the phrase "this act" wherever it occurs in s.
2077 420.50871, Florida Statutes, as created by this act, with the
2078 assigned chapter number of this act.

2079 Section 34. Section 420.50872, Florida Statutes, is created
2080 to read:

2081 420.50872 Live Local Program.—

2082 (1) DEFINITIONS.—As used in this section, the term:

2083 (a) "Annual tax credit amount" means, for any state fiscal
2084 year, the sum of the amount of tax credits approved under
2085 paragraph (3) (a), including tax credits to be taken under s.
2086 220.1878 or s. 624.51058, which are approved for taxpayers whose
2087 taxable years begin on or after January 1 of the calendar year
2088 preceding the start of the applicable state fiscal year.

2089 (b) "Eligible contribution" means a monetary contribution
2090 from a taxpayer, subject to the restrictions provided in this
2091 section, to the corporation for use in the State Apartment
2092 Incentive Loan Program under s. 420.5087. The taxpayer making
2093 the contribution may not designate a specific project, property,
2094 or geographic area of this state as the beneficiary of the
2095 eligible contribution.

2096 (c) "Live Local Program" means the program described in
2097 this section whereby eligible contributions are made to the
2098 corporation.



235484

2099 (d) "Tax credit cap amount" means the maximum annual tax
2100 credit amount that the Department of Revenue may approve for a
2101 state fiscal year.

2102 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
2103 shall:

2104 (a) Expend 100 percent of eligible contributions received
2105 under this section for the State Apartment Incentive Loan
2106 Program under s. 420.5087. However, the corporation may use up
2107 to \$25 million of eligible contributions to provide loans for
2108 the construction of large-scale projects of significant regional
2109 impact. Such projects must include a substantial civic,
2110 educational, or health care use and may include a commercial
2111 use, any of which must be incorporated within or contiguous to
2112 the project property. Such a loan must be made, except as
2113 otherwise provided in this subsection, in accordance with the
2114 practices and policies of the State Apartment Incentive Loan
2115 Program. Such a loan is subject to the competitive application
2116 process and may not exceed 25 percent of the total project cost.
2117 The corporation must find that the loan provides a unique
2118 opportunity for investment alongside local government
2119 participation that would enable creation of a significant amount
2120 of affordable housing. Projects approved under this section are
2121 intended to provide housing that is affordable as defined in s.
2122 420.0004, notwithstanding the income limitations in s.
2123 420.5087(2).

2124 (b) Upon receipt of an eligible contribution, provide the
2125 taxpayer that made the contribution with a certificate of
2126 contribution. A certificate of contribution must include the
2127 taxpayer's name; its federal employer identification number, if



235484

2128 available; the amount contributed; and the date of contribution.

2129 (c) Within 10 days after issuing a certificate of
2130 contribution, provide a copy to the Department of Revenue.

2131 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
2132 LIMITATIONS.-

2133 (a) Beginning in the 2023-2024 fiscal year, the tax credit
2134 cap amount is \$100 million in each state fiscal year.

2135 (b) Beginning October 1, 2023, a taxpayer may submit an
2136 application to the Department of Revenue for an allocation of
2137 the tax credit cap for tax credits to be taken under either or
2138 both of s. 220.1878 or s. 624.51058.

2139 1. The taxpayer shall specify in the application each tax
2140 for which the taxpayer requests a credit and the applicable
2141 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2142 for a credit to be used for a prior taxable year before the date
2143 the taxpayer is required to file a return for that year pursuant
2144 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2145 apply for a credit to be used for a prior taxable year before
2146 the date the taxpayer is required to file a return for that
2147 prior taxable year pursuant to ss. 624.509 and 624.5092. The
2148 Department of Revenue shall approve tax credits on a first-come,
2149 first-served basis.

2150 2. Within 10 days after approving or denying an
2151 application, the Department of Revenue shall provide a copy of
2152 its approval or denial letter to the corporation.

2153 (c) If a tax credit approved under paragraph (b) is not
2154 fully used for the specified taxable year for credits under s.
2155 220.1878 or s. 624.51058 because of insufficient tax liability
2156 on the part of the taxpayer, the unused amount may be carried



235484

2157 forward for a period not to exceed 10 taxable years. For
2158 purposes of s. 220.1878, a credit carried forward may be used in
2159 a subsequent year after applying the other credits and unused
2160 carryovers in the order provided in s. 220.02(8).

2161 (d) A taxpayer may not convey, transfer, or assign an
2162 approved tax credit or a carryforward tax credit to another
2163 entity unless all of the assets of the taxpayer are conveyed,
2164 assigned, or transferred in the same transaction. However, a tax
2165 credit under s. 220.1878 or s. 624.51058 may be conveyed,
2166 transferred, or assigned between members of an affiliated group
2167 of corporations if the type of tax credit under s. 220.1878 or
2168 s. 624.51058 remains the same. A taxpayer shall notify the
2169 Department of Revenue of its intent to convey, transfer, or
2170 assign a tax credit to another member within an affiliated group
2171 of corporations. The amount conveyed, transferred, or assigned
2172 is available to another member of the affiliated group of
2173 corporations upon approval by the Department of Revenue.

2174 (e) Within any state fiscal year, a taxpayer may rescind
2175 all or part of a tax credit allocation approved under paragraph
2176 (b). The amount rescinded must become available for that state
2177 fiscal year to another eligible taxpayer as approved by the
2178 Department of Revenue if the taxpayer receives notice from the
2179 Department of Revenue that the rescindment has been accepted by
2180 the Department of Revenue. Any amount rescinded under this
2181 paragraph must become available to an eligible taxpayer on a
2182 first-come, first-served basis based on tax credit applications
2183 received after the date the rescindment is accepted by the
2184 Department of Revenue.

2185 (f) Within 10 days after approving or denying the



235484

2186 conveyance, transfer, or assignment of a tax credit under
2187 paragraph (d), or the rescindment of a tax credit under
2188 paragraph (e), the Department of Revenue shall provide a copy of
2189 its approval or denial letter to the corporation.

2190 (g) For purposes of calculating the underpayment of
2191 estimated corporate income taxes under s. 220.34 and tax
2192 installment payments for taxes on insurance premiums or
2193 assessments under s. 624.5092, the final amount due is the
2194 amount after credits earned under s. 220.1878 or s. 624.51058
2195 for contributions to eligible charitable organizations are
2196 deducted.

2197 1. For purposes of determining if a penalty or interest
2198 under s. 220.34(2)(d)1. will be imposed for underpayment of
2199 estimated corporate income tax, a taxpayer may, after earning a
2200 credit under s. 220.1878, reduce any estimated payment in that
2201 taxable year by the amount of the credit.

2202 2. For purposes of determining if a penalty under s.
2203 624.5092 will be imposed, an insurer, after earning a credit
2204 under s. 624.51058 for a taxable year, may reduce any
2205 installment payment for such taxable year of 27 percent of the
2206 amount of the net tax due as reported on the return for the
2207 preceding year under s. 624.5092(2)(b) by the amount of the
2208 credit.

2209 (4) PRESERVATION OF CREDIT.—If any provision or portion of
2210 this section, s. 220.1878, or s. 624.51058 or the application
2211 thereof to any person or circumstance is held unconstitutional
2212 by any court or is otherwise declared invalid, the
2213 unconstitutionality or invalidity does not affect any credit
2214 earned under s. 220.1878 or s. 624.51058 by any taxpayer with



235484

2215 respect to any contribution paid to the Live Local Program
2216 before the date of a determination of unconstitutionality or
2217 invalidity. The credit must be allowed at such time and in such
2218 a manner as if a determination of unconstitutionality or
2219 invalidity had not been made, provided that nothing in this
2220 subsection by itself or in combination with any other provision
2221 of law may result in the allowance of any credit to any taxpayer
2222 in excess of \$1 of credit for each dollar paid to an eligible
2223 charitable organization.

2224 (5) ADMINISTRATION; RULES.—

2225 (a) The Department of Revenue and the corporation may
2226 develop a cooperative agreement to assist in the administration
2227 of this section, as needed.

2228 (b) The Department of Revenue may adopt rules necessary to
2229 administer this section, s. 220.1878, and s. 624.51058,
2230 including rules establishing application forms, procedures
2231 governing the approval of tax credits and carryforward tax
2232 credits under subsection (3), and procedures to be followed by
2233 taxpayers when claiming approved tax credits on their returns.

2234 (c) By August 15, 2023, and by each August 15 thereafter,
2235 the Department of Revenue shall determine the 500 taxpayers with
2236 the greatest total corporate income or franchise tax due as
2237 reported on the taxpayer's return filed pursuant to s. 220.22
2238 during the previous calendar year and notify those taxpayers of
2239 the existence of the Live Local Program and the process for
2240 obtaining an allocation of the tax credit cap. The Department of
2241 Revenue shall confer with the corporation in the drafting of the
2242 notification. The Department of Revenue may provide this
2243 notification by electronic means.



235484

2244 Section 35. Section 420.5096, Florida Statutes, is created
2245 to read:

2246 420.5096 Florida Hometown Hero Program.—

2247 (1) The Legislature finds that individual homeownership is
2248 vital to building long-term housing and financial security. With
2249 rising home prices, down payment and closing costs are often
2250 significant barriers to homeownership for working Floridians.
2251 Each person in Florida's hometown workforce is essential to
2252 creating thriving communities, and the Legislature finds that
2253 the ability of Floridians to reside within the communities in
2254 which they work is of great importance. Therefore, the
2255 Legislature finds that providing assistance to homebuyers in
2256 this state by reducing the amount of down payment and closing
2257 costs is a necessary step toward expanding access to
2258 homeownership and achieving safe, decent, and affordable housing
2259 for all Floridians.

2260 (2) The Florida Hometown Hero Program is created to assist
2261 Florida's hometown workforce in attaining homeownership by
2262 providing financial assistance to residents to purchase a home
2263 as their primary residence. Under the program, a borrower may
2264 apply to the corporation for a loan to reduce the amount of the
2265 down payment and closing costs paid by the borrower by a minimum
2266 of \$10,000 and up to 5 percent of the first mortgage loan, not
2267 exceeding \$35,000. Loans must be made available at a zero
2268 percent interest rate and must be made available for the term of
2269 the first mortgage. The balance of any loan is due at closing if
2270 the property is sold, refinanced, rented, or transferred, unless
2271 otherwise approved by the corporation.

2272 (3) For loans made available pursuant to s.



235484

2273 420.507(23)(a)1. or 2., the corporation may underwrite and make
2274 those mortgage loans through the program to persons or families
2275 who have household incomes that do not exceed 150 percent of the
2276 state median income or local median income, whichever is
2277 greater. A borrower must be seeking to purchase a home as a
2278 primary residence; a first-time homebuyer and a Florida
2279 resident; and employed full-time by a Florida-based employer.
2280 The borrower must provide documentation of full-time employment,
2281 or full-time status for self-employed individuals, of 35 hours
2282 or more per week. The requirement to be a first-time homebuyer
2283 does not apply to a borrower who is an active duty servicemember
2284 of a branch of the armed forces or the Florida National Guard,
2285 as defined in s. 250.01, or a veteran.

2286 (4) Loans made under the Florida Hometown Hero Program may
2287 be used for the purchase of manufactured homes, as defined in s.
2288 320.01(2)(b), which were constructed after July 13, 1994, and
2289 which are titled and financed as tangible personal property or
2290 as real property.

2291 (5) This program is intended to be evergreen, and
2292 repayments for loans made under this program shall be retained
2293 within the program to make additional loans.

2294 Section 36. Subsection (3) is added to section 420.531,
2295 Florida Statutes, to read:

2296 420.531 Affordable Housing Catalyst Program.—

2297 (3) The corporation may contract with the entity providing
2298 statewide training and technical assistance to provide technical
2299 assistance to local governments to establish selection criteria
2300 and related provisions for requests for proposals or other
2301 competitive solicitations for use or lease of government-owned



235484

2302 real property for affordable housing purposes. The entity
2303 providing statewide training and technical assistance may
2304 develop best practices or other key elements for successful use
2305 of public property for affordable housing, in conjunction with
2306 technical support provided under subsection (1).

2307 Section 37. Section 420.6075, Florida Statutes, is amended
2308 to read:

2309 420.6075 Research and planning for affordable housing;
2310 annual housing report.—

2311 (1) The research and planning functions of the department
2312 shall include the collection of data on the need for affordable
2313 housing in this state and the extent to which that need is being
2314 met through federal, state, and local programs, in order to
2315 facilitate planning to meet the housing needs in this state and
2316 to enable the development of sound strategies and programs for
2317 affordable housing. To fulfill this function, the Shimberg
2318 Center for Housing Studies ~~Affordable Housing~~ at the University
2319 of Florida shall perform the following functions:

2320 (a) Quantify affordable housing needs in this ~~the~~ state by
2321 analyzing available data, including information provided through
2322 the housing elements of local comprehensive plans, and identify
2323 revisions in the housing element data requirements that would
2324 result in more uniform, meaningful information being obtained.

2325 (b) Document the results since 1980 of all programs
2326 administered by the department which provide for or act as
2327 incentives for housing production or improvement. Data on
2328 program results must include the number of units produced and
2329 the unit cost under each program.

2330 (c) Inventory the supply of affordable housing units made



235484

2331 available through federal, state, and local programs. Data on
2332 the geographic distribution of affordable units must show the
2333 availability of units in each county and municipality.

2334 (2) By December 31 of each year, the Shimberg Center for
2335 Housing Studies ~~Affordable Housing~~ shall submit to the
2336 Legislature an updated housing report describing the supply of
2337 and need for affordable housing. This annual housing report
2338 shall include:

2339 (a) A synopsis of training and technical assistance
2340 activities and community-based organization housing activities
2341 for the year.

2342 (b) A status report on the degree of progress toward
2343 meeting the housing objectives of the department's agency
2344 functional plan.

2345 (c) Recommended housing initiatives for the next fiscal
2346 year and recommended priorities for assistance to the various
2347 target populations within the spectrum of housing need.

2348 (3) The Shimberg Center for Housing Studies ~~Affordable~~
2349 ~~Housing~~ shall:

2350 (a) Conduct research on program options to address the need
2351 for affordable housing.

2352 (b) Conduct research on training models to be replicated or
2353 adapted to meet the needs of community-based organizations and
2354 state and local government staff involved in housing
2355 development.

2356 Section 38. Paragraph (a) of subsection (1) of section
2357 553.792, Florida Statutes, is amended to read:

2358 553.792 Building permit application to local government.—

2359 (1) (a) Within 10 days of an applicant submitting an



235484

2360 application to the local government, the local government shall
2361 advise the applicant what information, if any, is needed to deem
2362 the application properly completed in compliance with the filing
2363 requirements published by the local government. If the local
2364 government does not provide written notice that the applicant
2365 has not submitted the properly completed application, the
2366 application shall be automatically deemed properly completed and
2367 accepted. Within 45 days after receiving a completed
2368 application, a local government must notify an applicant if
2369 additional information is required for the local government to
2370 determine the sufficiency of the application, and shall specify
2371 the additional information that is required. The applicant must
2372 submit the additional information to the local government or
2373 request that the local government act without the additional
2374 information. While the applicant responds to the request for
2375 additional information, the 120-day period described in this
2376 subsection is tolled. Both parties may agree to a reasonable
2377 request for an extension of time, particularly in the event of a
2378 force majeure or other extraordinary circumstance. The local
2379 government must approve, approve with conditions, or deny the
2380 application within 120 days following receipt of a completed
2381 application. A local government shall maintain on its website a
2382 policy containing procedures and expectations for expedited
2383 processing of those building permits and development orders
2384 required by law to be expedited.

2385 Section 39. Subsection (7) of section 624.509, Florida
2386 Statutes, is amended to read:

2387 624.509 Premium tax; rate and computation.—

2388 (7) Credits and deductions against the tax imposed by this



235484

2389 section shall be taken in the following order: deductions for
2390 assessments made pursuant to s. 440.51; credits for taxes paid
2391 under ss. 175.101 and 185.08; credits for income taxes paid
2392 under chapter 220 and the credit allowed under subsection (5),
2393 as these credits are limited by subsection (6); the credit
2394 allowed under s. 624.51057; the credit allowed under s.
2395 624.51058; all other available credits and deductions.

2396 Section 40. Paragraph (c) of subsection (1) of section
2397 624.5105, Florida Statutes, is amended to read:

2398 624.5105 Community contribution tax credit; authorization;
2399 limitations; eligibility and application requirements;
2400 administration; definitions; expiration.—

2401 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2402 (c) The total amount of tax credit which may be granted for
2403 all programs approved under this section and ss. 212.08(5)(p)
2404 and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
2405 fiscal year and in each fiscal year thereafter for projects that
2406 provide housing opportunities for persons with special needs as
2407 defined in s. 420.0004 or homeownership opportunities for low-
2408 income or very-low-income households as defined in s. 420.9071
2409 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal
2410 year thereafter for all other projects.

2411 Section 41. Section 624.51058, Florida Statutes, is created
2412 to read:

2413 624.51058 Credit for contributions to the Live Local
2414 Program.—

2415 (1) For taxable years beginning on or after January 1,
2416 2023, there is allowed a credit of 100 percent of an eligible
2417 contribution made to the Live Local Program under s. 420.50872



235484

2418 against any tax due for a taxable year under s. 624.509(1) after
2419 deducting from such tax deductions for assessments made pursuant
2420 to s. 440.51; credits for taxes paid under ss. 175.101 and
2421 185.08; credits for income taxes paid under chapter 220; and the
2422 credit allowed under s. 624.509(5), as such credit is limited by
2423 s. 624.509(6). An eligible contribution must be made to the Live
2424 Local Program on or before the date the taxpayer is required to
2425 file a return pursuant to ss. 624.509 and 624.5092. An insurer
2426 claiming a credit against premium tax liability under this
2427 section is not required to pay any additional retaliatory tax
2428 levied under s. 624.5091 as a result of claiming such credit.

2429 Section 624.5091 does not limit such credit in any manner.

2430 (2) Section 420.50872 applies to the credit authorized by
2431 this section.

2432 Section 42. The Department of Economic Opportunity's Keys
2433 Workforce Housing Initiative, approved by the Administration
2434 Commission on June 13, 2018, is considered an exception to the
2435 evacuation time constraints of section 380.0552(9)(a)2., Florida
2436 Statutes. A comprehensive plan amendment approved by the
2437 Department of Economic Opportunity to implement the initiative
2438 is hereby valid and the respective local governments may adopt
2439 local ordinances or regulations to implement such plan
2440 amendment.

2441 Section 43. (1) The Department of Revenue is authorized,
2442 and all conditions are deemed met, to adopt emergency rules
2443 under s. 120.54(4), Florida Statutes, for the purpose of
2444 implementing provisions related to the Live Local Program
2445 created by this act. Notwithstanding any other law, emergency
2446 rules adopted under this section are effective for 6 months



235484

2447 after adoption and may be renewed during the pendency of
2448 procedures to adopt permanent rules addressing the subject of
2449 the emergency rules.

2450 (2) This section expires July 1, 2026.

2451 Section 44. For the 2023-2024 fiscal year, the sum of \$100
2452 million in nonrecurring funds from the General Revenue Fund is
2453 appropriated to the Florida Housing Finance Corporation to
2454 implement the Florida Hometown Hero Housing Program established
2455 in s. 420.5096, Florida Statutes, as created by this act.

2456 Section 45. For the 2023-2024 fiscal year, the sum of \$252
2457 million in nonrecurring funds from the Local Government Housing
2458 Trust Fund is appropriated in the Grants and Aids - Housing
2459 Finance Corporation (HFC) - State Housing Initiatives
2460 Partnership (SHIP) Program appropriation category to the Florida
2461 Housing Finance Corporation.

2462 Section 46. For the 2023-2024 fiscal year, the sum of \$150
2463 million in recurring funds and \$109 million in nonrecurring
2464 funds from the State Housing Trust Fund is appropriated in the
2465 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
2466 Housing Programs appropriation category to the Florida Housing
2467 Finance Corporation. The recurring funds are appropriated to
2468 implement s. 420.50871, Florida Statutes, as created by this
2469 act.

2470 Section 47. For the 2022-2023 fiscal year, the sum of \$100
2471 million in nonrecurring funds from the General Revenue Fund is
2472 appropriated to the Florida Housing Finance Corporation to
2473 implement a competitive assistance loan program for new
2474 construction projects in the development pipeline that have not
2475 commenced construction and are experiencing verifiable cost



235484

2476 increases due to market inflation. These funds are intended to
2477 support the corporation's efforts to maintain the viability of
2478 projects in the development pipeline as the unprecedented
2479 economic factors coupled with the housing crisis makes it of
2480 upmost importance to deliver much-needed affordable housing
2481 units in communities in a timely manner. Eligible projects are
2482 those that accepted an invitation to enter credit underwriting
2483 by the corporation for funding during the period of time of July
2484 1, 2020, through June 30, 2022. The corporation may establish
2485 such criteria and application processes as necessary to
2486 implement this section. The unexpended balance of funds
2487 appropriated to the corporation as of June 30, 2023, shall
2488 revert and is appropriated to the corporation for the same
2489 purpose for the 2023-2024 fiscal year. Any funds not awarded by
2490 December 1, 2023, must be used for the State Apartment Incentive
2491 Loan Program under s. 420.5087, Florida Statutes. This section
2492 is effective upon becoming a law.

2493 Section 48. The Legislature finds and declares that this
2494 act fulfills an important state interest.

2495 Section 49. Except as otherwise expressly provided in this
2496 act and except for this section, which shall take effect upon
2497 becoming a law, this act shall take effect July 1, 2023.

2498
2499 ===== T I T L E A M E N D M E N T =====

2500 And the title is amended as follows:

2501 Delete everything before the enacting clause
2502 and insert:

2503 A bill to be entitled

2504 An act relating to housing; providing a short title;



235484

2505 amending s. 125.0103, F.S.; deleting the authority of
2506 local governments to adopt or maintain laws,
2507 ordinances, rules, or other measures that would have
2508 the effect of imposing controls on rents; amending s.
2509 125.01055, F.S.; revising applicability for areas of
2510 critical state concern; specifying requirements for,
2511 and restrictions on, counties in approving certain
2512 housing developments; providing for future expiration;
2513 amending s. 125.379, F.S.; revising the date by which
2514 counties must prepare inventory lists of real
2515 property; requiring counties to make the inventory
2516 lists publicly available on their websites;
2517 authorizing counties to use certain properties for
2518 affordable housing through a long-term land lease;
2519 revising requirements for counties relating to
2520 inventory lists of certain property for affordable
2521 housing; providing that counties are encouraged to
2522 adopt best practices for surplus land programs;
2523 amending s. 166.04151, F.S.; revising applicability
2524 for areas of critical state concern; specifying
2525 requirements for, and restrictions on, municipalities
2526 in approving applications for certain housing
2527 developments; providing for future expiration;
2528 amending s. 166.043, F.S.; deleting the authority of
2529 local governments to adopt or maintain laws,
2530 ordinances, rules, or other measures that would have
2531 the effect of imposing controls on rents; amending s.
2532 166.0451, F.S.; revising the date by which
2533 municipalities must prepare inventory lists of real



235484

2534 property; requiring municipalities to make the
2535 inventory lists publicly available on their websites;
2536 authorizing municipalities to use certain properties
2537 for affordable housing through a long-term land lease;
2538 revising requirements for municipalities relating to
2539 inventory lists of certain property for affordable
2540 housing; providing that municipalities are encouraged
2541 to adopt best practices for surplus land programs;
2542 amending s. 196.1978, F.S.; providing an exemption
2543 from ad valorem taxation for land that meets certain
2544 criteria; providing applicability; providing for
2545 future repeal; defining terms; providing an ad valorem
2546 tax exemption for portions of property in a
2547 multifamily project if certain conditions are met;
2548 providing that vacant units may be eligible for the
2549 exemption under certain circumstances; specifying
2550 percentages of the exemption for qualified properties;
2551 specifying requirements for applying for the exemption
2552 with the property appraiser; specifying requirements
2553 for requesting certification from the Florida Housing
2554 Finance Corporation; specifying requirements for the
2555 corporation in reviewing requests, certifying
2556 property, and posting deadlines for applications;
2557 specifying requirements for property appraisers in
2558 reviewing and granting exemptions and for improperly
2559 granted exemptions; providing a penalty; providing
2560 limitations on eligibility; specifying requirements
2561 for a rental market study; authorizing the corporation
2562 to adopt rules; providing applicability; providing for



235484

2563 future repeal; creating s. 196.1979, F.S.; authorizing
2564 local governments to adopt ordinances to provide an ad
2565 valorem tax exemption for portions of property used to
2566 provide affordable housing meeting certain
2567 requirements; specifying requirements and limitations
2568 for the exemption; providing that vacant units may be
2569 eligible for the exemption under certain
2570 circumstances; specifying requirements for ordinances
2571 granting an exemption; specifying requirements for a
2572 rental market study; providing that ordinances must
2573 expire within a certain timeframe; requiring the
2574 property appraiser to take certain action in response
2575 to an improperly granted exemption; providing a
2576 penalty; providing applicability; amending s. 201.15,
2577 F.S.; suspending, for a specified period, the General
2578 Revenue Fund service charge on documentary stamp tax
2579 collections; providing for specified amounts of such
2580 collections to be credited to the State Housing Trust
2581 Fund for certain purposes; providing for certain
2582 amounts to be credited to the General Revenue Fund
2583 under certain circumstances; prohibiting the transfer
2584 of such funds to the General Revenue Fund in the
2585 General Appropriations Act; providing for the future
2586 expiration and reversion of specified statutory text;
2587 amending s. 212.08, F.S.; revising the total amount of
2588 community contribution tax credits which may be
2589 granted for certain projects; defining terms;
2590 providing a sales tax exemption for building materials
2591 used in the construction of affordable housing units;



235484

2592 defining terms; specifying eligibility requirements;
2593 specifying requirements for applying for a sales tax
2594 refund with the Department of Revenue; specifying
2595 requirements for and limitations on refunds; providing
2596 requirements for the department in issuing refunds;
2597 authorizing the department to adopt rules; providing
2598 applicability; amending s. 213.053, F.S.; authorizing
2599 the department to make certain information available
2600 to the corporation to administer the Live Local
2601 Program; creating s. 215.212, F.S.; prohibiting the
2602 deduction of the General Revenue Fund service charge
2603 on documentary stamp tax proceeds; providing for
2604 future repeal; amending s. 215.22, F.S.; conforming a
2605 provision to changes made by the act; providing for
2606 the future expiration and reversion of specified
2607 statutory text; amending s. 220.02, F.S.; specifying
2608 the order of application of Live Local Program tax
2609 credits against the state corporate income tax;
2610 amending s. 220.13, F.S.; specifying requirements for
2611 the addition to adjusted federal income of amounts
2612 taken as a credit under the Live Local Program;
2613 amending s. 220.183, F.S.; conforming a provision to
2614 changes made by the act; amending s. 220.186, F.S.;
2615 providing applicability of Live Local Program tax
2616 credits to the Florida alternative minimum tax credit;
2617 creating s. 220.1878, F.S.; providing a credit against
2618 the state corporate income tax under the Live Local
2619 Program; specifying requirements and procedures for
2620 making eligible contributions and claiming the credit;



235484

2621 amending s. 220.222, F.S.; requiring returns filed in
2622 connection with the Live Local Program tax credits to
2623 include the amount of certain credits; amending s.
2624 253.034, F.S.; modifying requirements for the analysis
2625 included in land use plans; making technical changes;
2626 amending s. 253.0341, F.S.; requiring that local
2627 government requests for the state to surplus
2628 conservation or nonconservation lands for any means of
2629 transfer be expedited throughout the surplus
2630 process; amending s. 288.101, F.S.; authorizing the
2631 Governor, under the Florida Job Growth Grant Fund, to
2632 approve state or local public infrastructure projects
2633 to facilitate the development or construction of
2634 affordable housing; providing for future repeal;
2635 amending s. 420.0003, F.S.; revising legislative
2636 intent for, and policies of, the state housing
2637 strategy; revising requirements for the implementation
2638 of the strategy; revising duties of the Shimberg
2639 Center for Housing Studies at the University of
2640 Florida; requiring the Office of Program Policy
2641 Analysis and Government Accountability to evaluate
2642 specified strategies, policies, and programs at
2643 specified intervals; specifying requirements for the
2644 office's analyses; authorizing rule amendments;
2645 amending s. 420.503, F.S.; revising the definition of
2646 the term "qualified contract" for purposes of the
2647 Florida Housing Finance Corporation Act; amending s.
2648 420.504, F.S.; revising the composition of the
2649 corporation's board of directors; providing



235484

2650 specifications for filling vacancies on the board of
2651 directors; amending s. 420.507, F.S.; specifying a
2652 requirement for the corporation's annual budget
2653 request to the Secretary of Economic Opportunity;
2654 providing for the future expiration and reversion of
2655 specified statutory text; amending s. 420.5087, F.S.;
2656 revising prioritization of funds for the State
2657 Apartment Incentive Loan Program; creating s.
2658 420.50871, F.S.; specifying requirements for, and
2659 authorized actions by, the corporation in allocating
2660 certain increased revenues during specified fiscal
2661 years to finance certain housing projects; providing
2662 construction; providing for future repeal; providing a
2663 directive to the Division of Law Revision; creating s.
2664 420.50872, F.S.; defining terms; creating the Live
2665 Local Program; specifying responsibilities of the
2666 corporation; specifying the annual tax credit cap;
2667 specifying requirements for applying for tax credits
2668 with the department; providing requirements for the
2669 carryforward of credits; specifying restrictions on,
2670 and requirements for, the conveyance, transfer, or
2671 assignment of credits; providing requirements and
2672 procedures for the rescindment of credits; specifying
2673 procedures for calculating underpayments and
2674 penalties; providing construction; authorizing the
2675 department and the corporation to develop a
2676 cooperative agreement; authorizing the department to
2677 adopt rules; requiring the department to annually
2678 notify certain taxpayers of certain information;



235484

2679 creating s. 420.5096, F.S.; providing legislative
2680 findings; creating the Florida Hometown Hero Program
2681 for a specified purpose; authorizing the corporation
2682 to underwrite and make certain mortgage loans;
2683 specifying terms for such loans and requirements for
2684 borrowers; authorizing loans made under the program to
2685 be used for the purchase of certain manufactured
2686 homes; providing construction; amending s. 420.531,
2687 F.S.; authorizing the Florida Housing Corporation to
2688 contract with certain entities to provide technical
2689 assistance to local governments in establishing
2690 selection criteria for proposals to use certain
2691 property for affordable housing purposes; amending s.
2692 420.6075, F.S.; making technical changes; amending s.
2693 553.792, F.S.; requiring local governments to maintain
2694 on their websites a policy relating to the expedited
2695 processing of certain building permits and development
2696 orders; amending s. 624.509, F.S.; specifying the
2697 order of application of Live Local Program tax credits
2698 against the insurance premium tax; amending s.
2699 624.5105, F.S.; conforming a provision to changes made
2700 by the act; creating s. 624.51058, F.S.; providing a
2701 credit against the insurance premium tax under the
2702 Live Local Program; providing a requirement for making
2703 eligible contributions; providing construction;
2704 providing applicability; exempting a certain
2705 initiative from certain evacuation time constraints;
2706 specifying that certain comprehensive plan amendments
2707 are valid; authorizing certain local governments to



235484

2708 adopt local ordinances or regulations for certain
2709 purposes; authorizing the department to adopt
2710 emergency rules; providing for future expiration of
2711 such rulemaking authority; providing appropriations;
2712 providing a declaration of important state interest;
2713 providing effective dates.