

By Senator Calatayud

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1 A bill to be entitled
2 An act relating to housing; providing a short title;
3 amending s. 125.0103, F.S.; deleting the authority of
4 local governments to adopt or maintain laws,
5 ordinances, rules, or other measures that would have
6 the effect of imposing controls on rents; amending s.
7 125.01055, F.S.; revising applicability for areas of
8 critical state concern; specifying requirements for,
9 and restrictions on, counties in approving
10 applications for certain housing developments;
11 providing for future expiration; amending s. 125.379,
12 F.S.; revising the date by which counties must prepare
13 inventory lists of real property; requiring counties
14 to make the inventory lists publicly available on
15 their websites; authorizing counties to use certain
16 properties for affordable housing through a long-term
17 land lease; revising requirements for counties
18 relating to inventory lists of certain property for
19 affordable housing; providing that counties are
20 encouraged to adopt best practices for surplus land
21 programs; amending s. 166.04151, F.S.; revising
22 applicability for areas of critical state concern;
23 specifying requirements for, and restrictions on,
24 municipalities in approving applications for certain
25 housing developments; providing for future expiration;
26 amending s. 166.043, F.S.; deleting the authority of
27 local governments to adopt or maintain laws,
28 ordinances, rules, or other measures that would have
29 the effect of imposing controls on rents; amending s.

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30 166.0451, F.S.; revising the date by which
31 municipalities must prepare inventory lists of real
32 property; requiring municipalities to make the
33 inventory lists publicly available on their websites;
34 authorizing municipalities to use certain properties
35 for affordable housing through a long-term land lease;
36 revising requirements for municipalities relating to
37 inventory lists of certain property for affordable
38 housing; providing that municipalities are encouraged
39 to adopt best practices for surplus land programs;
40 amending s. 196.1978, F.S.; providing an exemption
41 from ad valorem taxation for land that meets certain
42 criteria; providing applicability; providing for
43 future repeal; defining terms; providing an ad valorem
44 tax exemption for portions of property in a
45 multifamily project if certain conditions are met;
46 providing that vacant units may be eligible for the
47 exemption under certain circumstances; specifying
48 percentages of the exemption for qualified properties;
49 specifying requirements for applying for the exemption
50 with the property appraiser; specifying requirements
51 for requesting certification from the Florida Housing
52 Finance Corporation; specifying requirements for the
53 corporation in reviewing requests, certifying
54 property, and posting deadlines for applications;
55 specifying requirements for property appraisers in
56 reviewing and granting exemptions and for improperly
57 granted exemptions; providing a penalty; providing
58 limitations on eligibility; specifying requirements

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59 for a rental market study; authorizing the corporation
60 to adopt rules; providing applicability; providing for
61 future repeal; creating s. 196.1979, F.S.; authorizing
62 local governments to adopt ordinances to provide an ad
63 valorem tax exemption for portions of property used to
64 provide affordable housing meeting certain
65 requirements; specifying requirements and limitations
66 for the exemption; providing that vacant units may be
67 eligible for the exemption under certain
68 circumstances; specifying requirements for ordinances
69 granting an exemption; specifying requirements for a
70 rental market study; providing that ordinances must
71 expire within a certain timeframe; providing
72 requirements for boards of county commissioners and
73 governing bodies of municipalities; requiring the
74 property appraiser to take certain action in response
75 to an improperly granted exemption; providing a
76 penalty; providing applicability; amending s. 201.15,
77 F.S.; suspending, for a specified period, the General
78 Revenue Fund service charge on documentary stamp tax
79 collections; providing for specified amounts of such
80 collections to be credited to the State Housing Trust
81 Fund for certain purposes; prohibiting the transfer of
82 such funds to the General Revenue Fund in the General
83 Appropriations Act; providing for certain amounts to
84 be credited to the General Revenue Fund under certain
85 circumstances; providing for the future expiration and
86 reversion of specified statutory text; amending s.
87 212.08, F.S.; revising the total amount of community

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88 contribution tax credits which may be granted for
89 certain projects; defining terms; providing a sales
90 tax exemption for building materials used in the
91 construction of affordable housing units; specifying
92 eligibility requirements; specifying requirements for
93 applying for a sales tax refund with the Department of
94 Revenue; specifying requirements for and limitations
95 on refunds; providing requirements for the department
96 in issuing refunds; authorizing the department to
97 adopt rules; providing applicability; creating s.
98 215.212, F.S.; prohibiting the deduction of the
99 General Revenue Fund service charge on documentary
100 stamp tax proceeds; providing for future repeal;
101 amending s. 215.22, F.S.; conforming a provision to
102 changes made by the act; providing for the future
103 expiration and reversion of specified statutory text;
104 amending s. 220.02, F.S.; specifying the order of
105 application of Live Local Program tax credits against
106 the state corporate income tax; amending s. 220.13,
107 F.S.; specifying requirements for the addition to
108 adjusted federal income of amounts taken as a credit
109 under the Live Local Program; amending s. 220.183,
110 F.S.; conforming a provision to changes made by the
111 act; amending s. 220.186, F.S.; providing
112 applicability of Live Local Program tax credits to the
113 Florida alternative minimum tax credit; creating s.
114 220.1878, F.S.; providing a credit against the state
115 corporate income tax under the Live Local Program;
116 specifying requirements and procedures for making

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117 eligible contributions and claiming the credit;
118 amending s. 253.034, F.S.; modifying requirements for
119 the analysis included in land use plans; making
120 technical changes; amending s. 253.0341, F.S.;
121 requiring that local government requests for the state
122 to surplus conservation or nonconservation lands for
123 any means of transfer be expedited throughout the
124 surplus process; amending s. 288.101, F.S.;
125 authorizing the Governor, under the Florida Job Growth
126 Grant Fund, to approve state or local public
127 infrastructure projects to facilitate the development
128 or construction of affordable housing; providing for
129 future repeal; amending s. 420.0003, F.S.; revising
130 legislative intent for, and policies of, the state
131 housing strategy; revising requirements for the
132 implementation of the strategy; revising duties of the
133 Shimberg Center for Housing Studies at the University
134 of Florida; requiring the Office of Program Policy
135 Analysis and Government Accountability to evaluate
136 specified strategies, policies, and programs at
137 specified intervals; specifying requirements for the
138 office's analyses; authorizing rule amendments;
139 amending s. 420.503, F.S.; revising the definition of
140 the term "qualified contract" for purposes of the
141 Florida Housing Finance Corporation Act; amending s.
142 420.504, F.S.; revising the composition of the
143 corporation's board of directors; providing
144 specifications for filling vacancies on the board of
145 directors; amending s. 420.507, F.S.; specifying a

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146 requirement for the corporation's annual budget
147 request to the Secretary of Economic Opportunity;
148 providing for the future expiration and reversion of
149 specified statutory text; amending s. 420.5087, F.S.;
150 revising prioritization of funds for the State
151 Apartment Incentive Loan Program; creating s.
152 420.50871, F.S.; specifying requirements for, and
153 authorized actions by, the corporation in allocating
154 certain increased revenues during specified fiscal
155 years to finance certain housing projects; providing
156 construction; providing for future repeal; providing a
157 directive to the Division of Law Revision; creating s.
158 420.50872, F.S.; defining terms; creating the Live
159 Local Program; specifying responsibilities of the
160 corporation; specifying the annual tax credit cap;
161 specifying requirements for applying for tax credits
162 with the department; providing requirements for the
163 carryforward of credits; specifying restrictions on,
164 and requirements for, the conveyance, transfer, or
165 assignment of credits; providing requirements and
166 procedures for the rescindment of credits; specifying
167 procedures for calculating underpayments and
168 penalties; providing construction; authorizing the
169 department and the corporation to develop a
170 cooperative agreement and share certain information;
171 authorizing the department to adopt rules; requiring
172 the department to annually notify certain taxpayers of
173 certain information; creating s. 420.5096, F.S.;
174 providing legislative findings; creating the Florida

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175 Hometown Hero Program for a specified purpose;
176 authorizing the corporation to underwrite and make
177 certain mortgage loans; specifying terms for such
178 loans and requirements for borrowers; authorizing
179 loans made under the program to be used for the
180 purchase of certain manufactured homes; providing
181 construction; amending s. 420.531, F.S.; authorizing
182 the Florida Housing Corporation to contract with
183 certain entities to provide technical assistance to
184 local governments in establishing selection criteria
185 for proposals to use certain property for affordable
186 housing purposes; amending s. 420.6075, F.S.; making
187 technical changes; amending s. 553.792, F.S.;

188 requiring local governments to maintain on their
189 websites a policy relating to the expedited processing
190 of certain building permits and development orders;
191 amending s. 624.509, F.S.; specifying the order of
192 application of Live Local Program tax credits against
193 the insurance premium tax; amending s. 624.5105, F.S.;

194 conforming a provision to changes made by the act;
195 creating s. 624.51058, F.S.; providing a credit
196 against the insurance premium tax under the Live Local
197 Program; providing a requirement for making eligible
198 contributions; providing construction; providing
199 applicability; authorizing the department to adopt
200 emergency rules; providing for future expiration of
201 such rulemaking authority; providing appropriations;
202 providing a declaration of important state interest;
203 providing effective dates.

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

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

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

210 125.0103 Ordinances and rules imposing price controls,
211 ~~findings required; procedures.~~—

212 (1) (a) Except as hereinafter provided, no county,
213 municipality, or other entity of local government shall adopt or
214 maintain in effect an ordinance or a rule which has the effect
215 of imposing price controls upon a lawful business activity which
216 is not franchised by, owned by, or under contract with, the
217 governmental agency, unless specifically provided by general
218 law.

219 (b) This section does not prevent the enactment by local
220 governments of public service rates otherwise authorized by law,
221 including water, sewer, solid waste, public transportation,
222 taxicab, or port rates, rates for towing of vehicles or vessels
223 from or immobilization of vehicles or vessels on private
224 property, or rates for removal and storage of wrecked or
225 disabled vehicles or vessels from an accident scene or the
226 removal and storage of vehicles or vessels in the event the
227 owner or operator is incapacitated, unavailable, leaves the
228 procurement of wrecker service to the law enforcement officer at
229 the scene, or otherwise does not consent to the removal of the
230 vehicle or vessel.

231 (c) Counties must establish maximum rates which may be
232 charged on the towing of vehicles or vessels from or

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233 immobilization of vehicles or vessels on private property,
234 removal and storage of wrecked or disabled vehicles or vessels
235 from an accident scene or for the removal and storage of
236 vehicles or vessels, in the event the owner or operator is
237 incapacitated, unavailable, leaves the procurement of wrecker
238 service to the law enforcement officer at the scene, or
239 otherwise does not consent to the removal of the vehicle or
240 vessel. However, if a municipality chooses to enact an ordinance
241 establishing the maximum rates for the towing or immobilization
242 of vehicles or vessels as described in paragraph (b), the
243 county's ordinance shall not apply within such municipality.

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

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

256 ~~(4) Notwithstanding any other provisions of this section,~~
257 ~~no controls shall be imposed on rents for any accommodation used~~
258 ~~or offered for residential purposes as a seasonal or tourist~~
259 ~~unit, as a second housing unit, or on rents for dwelling units~~
260 ~~located in luxury apartment buildings. For the purposes of this~~
261 ~~section, a luxury apartment building is one wherein on January~~

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262 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
263 ~~dwelling units as stated in leases or rent lists existing on~~
264 ~~that date divided by the number of dwelling units exceeds \$250.~~

265 ~~(5) A~~ A ~~Ne~~ municipality, county, or other entity of local
266 government may not ~~shall~~ adopt or maintain in effect any law,
267 ordinance, rule, or other measure that ~~which~~ would have the
268 effect of imposing controls on rents ~~unless:~~

269 ~~(a) Such measure is duly adopted by the governing body of~~
270 ~~such entity of local government, after notice and public~~
271 ~~hearing, in accordance with all applicable provisions of the~~
272 ~~Florida and United States Constitutions, the charter or charters~~
273 ~~governing such entity of local government, this section, and any~~
274 ~~other applicable laws.~~

275 ~~(b) Such governing body makes and recites in such measure~~
276 ~~its findings establishing the existence in fact of a housing~~
277 ~~emergency so grave as to constitute a serious menace to the~~
278 ~~general public and that such controls are necessary and proper~~
279 ~~to eliminate such grave housing emergency.~~

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

282 ~~(6) In any court action brought to challenge the validity~~
283 ~~of rent control imposed pursuant to the provisions of this~~
284 ~~section, the evidentiary effect of any findings or recitations~~
285 ~~required by subsection (5) shall be limited to imposing upon any~~
286 ~~party challenging the validity of such measure the burden of~~
287 ~~going forward with the evidence, and the burden of proof (that~~
288 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
289 ~~to have the measure upheld.~~

290 (3) ~~(7)~~ Notwithstanding any other provisions of this

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291 section, municipalities, counties, or other entities of local
292 government may adopt and maintain in effect any law, ordinance,
293 rule, or other measure which is adopted for the purposes of
294 increasing the supply of affordable housing using land use
295 mechanisms such as inclusionary housing ordinances.

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

299 125.01055 Affordable housing.—

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

302 (6) Notwithstanding any other law or local ordinance or
303 regulation to the contrary, the board of county commissioners
304 may approve the development of housing that is affordable, as
305 defined in s. 420.0004, including, but not limited to, a mixed-
306 use residential development, on any parcel zoned for
307 ~~residential, commercial, or industrial use. If a parcel is zoned~~
308 ~~for commercial or industrial use, an approval pursuant to this~~
309 ~~subsection may include any residential development project,~~
310 ~~including a mixed-use residential development project,~~ so long
311 as at least 10 percent of the units included in the project are
312 for housing that is affordable ~~and the developer of the project~~
313 ~~agrees not to apply for or receive funding under s. 420.5087.~~
314 The provisions of this subsection are self-executing and do not
315 require the board of county commissioners to adopt an ordinance
316 or a regulation before using the approval process in this
317 subsection.

318 (7) (a) A county must authorize multifamily and mixed-use
319 residential as allowable uses in any area zoned for commercial

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320 or mixed use if at least 40 percent of the residential units in
321 a proposed multifamily rental development are, for a period of
322 at least 30 years, affordable as defined in s. 420.0004.
323 Notwithstanding any other law, local ordinance, or regulation to
324 the contrary, an application for such development may not
325 require a zoning or land use change or a comprehensive plan
326 amendment. For mixed-use residential projects, at least 65
327 percent of the total square footage must be used for residential
328 purposes.

329 (b) A county may not restrict the density of a proposed
330 development authorized under this subsection below the highest
331 allowed density on any unincorporated land in the county where
332 residential development is allowed.

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

338 (d) An application for a proposed development authorized
339 under this subsection must be administratively approved and may
340 not require further action by the board of county commissioners
341 if the development satisfies the county's land development
342 regulations for multifamily developments in areas zoned for such
343 use, which include, but are not limited to, regulations relating
344 to setbacks and parking requirements.

345 (e) A county must consider reducing parking requirements
346 for a proposed development authorized under this subsection to
347 the greatest extent possible if the development is located
348 within one-half mile of a major transit stop and the major

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349 transit stop is accessible from the development.

350 (f) Except as otherwise provided in this section, a
351 development authorized under this subsection must comply with
352 all applicable state and local laws and regulations.

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

354 Section 4. Section 125.379, Florida Statutes, is amended to
355 read:

356 125.379 Disposition of county property for affordable
357 housing.—

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

372 (2) The properties identified as appropriate for use as
373 affordable housing on the inventory list adopted by the county
374 may be used for affordable housing through a long-term land
375 lease requiring the development and maintenance of affordable
376 housing, offered for sale and the proceeds used to purchase land
377 for the development of affordable housing or to increase the

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378 local government fund earmarked for affordable housing, ~~or may~~
 379 ~~be~~ sold with a restriction that requires the development of the
 380 property as permanent affordable housing, or ~~may be~~ donated to a
 381 nonprofit housing organization for the construction of permanent
 382 affordable housing. Alternatively, the county or special
 383 district may otherwise make the property available for use for
 384 the production and preservation of permanent affordable housing.
 385 For purposes of this section, the term "affordable" has the same
 386 meaning as in s. 420.0004(3).

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

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

391 (b) Making the process for requesting surplus lands
 392 publicly available; and

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

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

401 166.04151 Affordable housing.—

402 (5) Subsection (4) ~~(2)~~ does not apply in an area of
 403 critical state concern, as designated by s. 380.0552 or chapter
 404 28-36, Florida Administrative Code.

405 (6) Notwithstanding any other law or local ordinance or
 406 regulation to the contrary, the governing body of a municipality

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407 may approve the development of housing that is affordable, as
408 defined in s. 420.0004, including, but not limited to, a mixed-
409 use residential development, on any parcel zoned for
410 ~~residential, commercial, or industrial use. If a parcel is zoned~~
411 ~~for commercial or industrial use, an approval pursuant to this~~
412 ~~subsection may include any residential development project,~~
413 ~~including a mixed-use residential development project,~~ so long
414 as at least 10 percent of the units included in the project are
415 for housing that is affordable and ~~the developer of the project~~
416 ~~agrees not to apply for or receive funding under s. 420.5087.~~
417 The provisions of this subsection are self-executing and do not
418 require the governing body to adopt an ordinance or a regulation
419 before using the approval process in this subsection.

420 (7) (a) A municipality must authorize multifamily and mixed-
421 use residential as allowable uses in any area zoned for
422 commercial or mixed use if at least 40 percent of the
423 residential units in a proposed multifamily rental development
424 are, for a period of at least 30 years, affordable as defined in
425 s. 420.0004. Notwithstanding any other law, local ordinance, or
426 regulation to the contrary, an application for such development
427 may not require a zoning or land use change or a comprehensive
428 plan amendment. For mixed-use residential projects, at least 65
429 percent of the total square footage must be used for residential
430 purposes.

431 (b) A municipality may not restrict the density of a
432 proposed development authorized under this subsection below the
433 highest allowed density on any land in the municipality where
434 residential development is allowed.

435 (c) A municipality may not restrict the height of a

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436 proposed development authorized under this subsection below the
437 highest currently allowed height for a commercial or residential
438 development located in its jurisdiction within 1 mile of the
439 proposed development or 3 stories, whichever is higher.

440 (d) An application for a proposed development authorized
441 under this subsection must be administratively approved and may
442 not require further action by the governing body of the
443 municipality if the development satisfies the municipality's
444 land development regulations for multifamily developments in
445 areas zoned for such use, which include, but are not limited to,
446 regulations relating to setbacks and parking requirements.

447 (e) A municipality must consider reducing parking
448 requirements for a proposed development authorized under this
449 subsection to the greatest extent possible if the development is
450 located within one-half mile of a major transit stop and the
451 major transit stop is accessible from the development.

452 (f) Except as otherwise provided in this section, a
453 development authorized under this subsection must comply with
454 all applicable state and local laws and regulations.

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

456 Section 6. Section 166.043, Florida Statutes, is amended to
457 read:

458 166.043 Ordinances and rules imposing price controls~~;~~
459 ~~findings required; procedures.~~—

460 (1) (a) Except as hereinafter provided, no county,
461 municipality, or other entity of local government shall adopt or
462 maintain in effect an ordinance or a rule which has the effect
463 of imposing price controls upon a lawful business activity which
464 is not franchised by, owned by, or under contract with, the

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465 governmental agency, unless specifically provided by general
466 law.

467 (b) This section does not prevent the enactment by local
468 governments of public service rates otherwise authorized by law,
469 including water, sewer, solid waste, public transportation,
470 taxicab, or port rates, rates for towing of vehicles or vessels
471 from or immobilization of vehicles or vessels on private
472 property, or rates for removal and storage of wrecked or
473 disabled vehicles or vessels from an accident scene or the
474 removal and storage of vehicles or vessels in the event the
475 owner or operator is incapacitated, unavailable, leaves the
476 procurement of wrecker service to the law enforcement officer at
477 the scene, or otherwise does not consent to the removal of the
478 vehicle or vessel.

479 (c) Counties must establish maximum rates which may be
480 charged on the towing of vehicles or vessels from or
481 immobilization of vehicles or vessels on private property,
482 removal and storage of wrecked or disabled vehicles or vessels
483 from an accident scene or for the removal and storage of
484 vehicles or vessels, in the event the owner or operator is
485 incapacitated, unavailable, leaves the procurement of wrecker
486 service to the law enforcement officer at the scene, or
487 otherwise does not consent to the removal of the vehicle or
488 vessel. However, if a municipality chooses to enact an ordinance
489 establishing the maximum rates for the towing or immobilization
490 of vehicles or vessels as described in paragraph (b), the
491 county's ordinance established under s. 125.0103 shall not apply
492 within such municipality.

493 (2) ~~No law, ordinance, rule, or other measure which would~~

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494 ~~have the effect of imposing controls on rents shall be adopted~~
495 ~~or maintained in effect except as provided herein and unless it~~
496 ~~is found and determined, as hereinafter provided, that such~~
497 ~~controls are necessary and proper to eliminate an existing~~
498 ~~housing emergency which is so grave as to constitute a serious~~
499 ~~menace to the general public.~~

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

505 ~~(4) Notwithstanding any other provisions of this section,~~
506 ~~no controls shall be imposed on rents for any accommodation used~~
507 ~~or offered for residential purposes as a seasonal or tourist~~
508 ~~unit, as a second housing unit, or on rents for dwelling units~~
509 ~~located in luxury apartment buildings. For the purposes of this~~
510 ~~section, a luxury apartment building is one wherein on January~~
511 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
512 ~~dwelling units as stated in leases or rent lists existing on~~
513 ~~that date divided by the number of dwelling units exceeds \$250.~~

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

518 ~~(a) Such measure is duly adopted by the governing body of~~
519 ~~such entity of local government, after notice and public~~
520 ~~hearing, in accordance with all applicable provisions of the~~
521 ~~Florida and United States Constitutions, the charter or charters~~
522 ~~governing such entity of local government, this section, and any~~

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523 ~~other applicable laws.~~

524 ~~(b) Such governing body makes and recites in such measure~~
525 ~~its findings establishing the existence in fact of a housing~~
526 ~~emergency so grave as to constitute a serious menace to the~~
527 ~~general public and that such controls are necessary and proper~~
528 ~~to eliminate such grave housing emergency.~~

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

531 ~~(6) In any court action brought to challenge the validity~~
532 ~~of rent control imposed pursuant to the provisions of this~~
533 ~~section, the evidentiary effect of any findings or recitations~~
534 ~~required by subsection (5) shall be limited to imposing upon any~~
535 ~~party challenging the validity of such measure the burden of~~
536 ~~going forward with the evidence, and the burden of proof (that~~
537 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
538 ~~to have the measure upheld.~~

539 ~~(3)(7)~~ Notwithstanding any other provisions of this
540 section, municipalities, counties, or other entity of local
541 government may adopt and maintain in effect any law, ordinance,
542 rule, or other measure which is adopted for the purposes of
543 increasing the supply of affordable housing using land use
544 mechanisms such as inclusionary housing ordinances.

545 Section 7. Section 166.0451, Florida Statutes, is amended
546 to read:

547 166.0451 Disposition of municipal property for affordable
548 housing.—

549 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
550 thereafter, each municipality shall prepare an inventory list of
551 all real property within its jurisdiction to which the

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552 municipality or any dependent special district within its
553 boundaries holds fee simple title which ~~that~~ is appropriate for
554 use as affordable housing. The inventory list must include the
555 address and legal description of each such property and specify
556 whether the property is vacant or improved. The governing body
557 of the municipality must review the inventory list at a public
558 hearing and may revise it at the conclusion of the public
559 hearing. Following the public hearing, the governing body of the
560 municipality shall adopt a resolution that includes an inventory
561 list of such property. Each municipality shall make the
562 inventory list publicly available on its website to encourage
563 potential development.

564 (2) The properties identified as appropriate for use as
565 affordable housing on the inventory list adopted by the
566 municipality may be used for affordable housing through a long-
567 term land lease requiring the development and maintenance of
568 affordable housing, offered for sale and the proceeds ~~may be~~
569 used to purchase land for the development of affordable housing
570 or to increase the local government fund earmarked for
571 affordable housing, ~~or may be~~ sold with a restriction that
572 requires the development of the property as permanent affordable
573 housing, or ~~may be~~ donated to a nonprofit housing organization
574 for the construction of permanent affordable housing.
575 Alternatively, the municipality or special district may
576 otherwise make the property available for use for the production
577 and preservation of permanent affordable housing. For purposes
578 of this section, the term "affordable" has the same meaning as
579 in s. 420.0004(3).

580 (3) Municipalities are encouraged to adopt best practices

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581 for surplus land programs, including, but not limited to:

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

584 (b) Making the process for requesting surplus lands
585 publicly available; and

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

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

594 196.1978 Affordable housing property exemption.—

595 (1)(a) Property used to provide affordable housing to
596 eligible persons as defined by s. 159.603 and natural persons or
597 families meeting the extremely-low-income, very-low-income, low-
598 income, or moderate-income limits specified in s. 420.0004,
599 which is owned entirely by a nonprofit entity that is a
600 corporation not for profit, qualified as charitable under s.
601 501(c)(3) of the Internal Revenue Code and in compliance with
602 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
603 by an exempt entity and used for a charitable purpose, and those
604 portions of the affordable housing property that provide housing
605 to natural persons or families classified as extremely low
606 income, very low income, low income, or moderate income under s.
607 420.0004 are exempt from ad valorem taxation to the extent
608 authorized under s. 196.196. All property identified in this
609 subsection must comply with the criteria provided under s.

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610 196.195 for determining exempt status and applied by property
611 appraisers on an annual basis. The Legislature intends that any
612 property owned by a limited liability company which is
613 disregarded as an entity for federal income tax purposes
614 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
615 as owned by its sole member. If the sole member of the limited
616 liability company that owns the property is also a limited
617 liability company that is disregarded as an entity for federal
618 income tax purposes pursuant to Treasury Regulation 301.7701-
619 3(b)(1)(ii), the Legislature intends that the property be
620 treated as owned by the sole member of the limited liability
621 company that owns the limited liability company that owns the
622 property. Units that are vacant and units that are occupied by
623 natural persons or families whose income no longer meets the
624 income limits of this subsection, but whose income met those
625 income limits at the time they became tenants, shall be treated
626 as portions of the affordable housing property exempt under this
627 subsection if a recorded land use restriction agreement in favor
628 of the Florida Housing Finance Corporation or any other
629 governmental or quasi-governmental jurisdiction requires that
630 all residential units within the property be used in a manner
631 that qualifies for the exemption under this subsection and if
632 the units are being offered for rent.

633 (b) Land that is owned entirely by a nonprofit entity that
634 is a corporation not for profit, qualified as charitable under
635 s. 501(c)(3) of the Internal Revenue Code and in compliance with
636 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum
637 of 99 years for the purpose of, and is predominantly used for,
638 providing housing to natural persons or families meeting the

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639 extremely-low-income, very-low-income, low-income, or moderate-
640 income limits specified in s. 420.0004 is exempt from ad valorem
641 taxation. For purposes of this paragraph, land is predominantly
642 used for qualifying purposes if the square footage of the
643 improvements on the land used to provide qualifying housing is
644 greater than 50 percent of the square footage of all
645 improvements on the land. This paragraph first applies to the
646 2024 tax roll and is repealed December 31, 2059.

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

648 1. "Affordable housing" means housing for which monthly
649 rents, including taxes, insurance, and utilities, do not exceed
650 30 percent of:

651 a. One hundred twenty percent of the median annual adjusted
652 gross income for households within this state, within the
653 metropolitan statistical area, or, if not within a metropolitan
654 statistical area, within the county in which the person or
655 family resides, whichever is greater, if such housing houses
656 natural persons or families whose total annual adjusted gross
657 household income is greater than 80 percent but not more than
658 120 percent of such median annual adjusted gross household
659 income; or

660 b. Eighty percent of the median annual adjusted gross
661 income for households within this state, within the metropolitan
662 statistical area, or, if not within a metropolitan statistical
663 area, within the county in which the person or family resides,
664 whichever is greater, if such housing houses natural persons or
665 families whose total annual adjusted gross household income does
666 not exceed 80 percent of such median annual adjusted gross
667 household income.

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668 2. "Corporation" means the Florida Housing Finance
669 Corporation.

670 3. "Newly constructed" means an improvement to real
671 property which was substantially completed within 5 years before
672 the date of an applicant's first submission of a request for
673 certification or an application for an exemption pursuant to
674 this section, whichever is earlier.

675 4. "Substantially completed" has the same meaning as in s.
676 192.042(1).

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

681 1. Provide affordable housing to natural persons or
682 families meeting the income limitations provided in subparagraph
683 (a)1.;

684 2. Are within a newly constructed multifamily project that
685 contains more than 70 units dedicated to housing natural persons
686 or families meeting the income limitations provided in
687 subparagraph (a)1.; and

688 3. Are rented for an amount that does not exceed the amount
689 as specified by the Fair Market Rents published by the United
690 States Department of Housing and Urban Development most recently
691 adopted by the corporation or 90 percent of the fair market
692 value rent as determined by a rental market study meeting the
693 requirements of paragraph (m), whichever is less.

694 (c) If a unit that in the previous year qualified for the
695 exemption under this subsection and was occupied by a tenant is
696 vacant on January 1, the vacant unit is eligible for the

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697 exemption if the use of the unit is restricted to providing
698 affordable housing that would otherwise meet the requirements of
699 this subsection and a reasonable effort is made to lease the
700 unit to eligible persons or families.

701 (d)1. Qualified property used to house natural persons or
702 families whose annual household income is within the range
703 specified in sub-subparagraph (a)1.a. must receive an ad valorem
704 property tax exemption of 75 percent of the assessed value.

705 2. Qualified property used to house natural persons or
706 families whose annual household income is within the range
707 specified in sub-subparagraph (a)1.b. is exempt from ad valorem
708 property taxes.

709 (e) To receive an exemption under this subsection, a
710 property owner must submit an application by March 1 for the
711 exemption, accompanied by a certification notice from the
712 corporation to the property appraiser.

713 (f) To receive a certification notice, a property owner
714 must submit a request to the corporation for certification on a
715 form provided by the corporation which includes all of the
716 following:

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

719 2. A list of the units for which the property owner seeks
720 an exemption.

721 3. The rent amount received by the property owner for each
722 unit for which the property owner seeks an exemption. If a unit
723 is vacant and qualifies for an exemption under paragraph (c),
724 the property owner must provide evidence of the published rent
725 amount for each vacant unit.

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726 4. A sworn statement, under penalty of perjury, from the
727 applicant restricting the property for a period of not less than
728 3 years to housing persons or families who meet the income
729 limitations under this subsection.

730 (g) The corporation shall review the request for
731 certification and certify property that meets the eligibility
732 criteria of this subsection. A determination by the corporation
733 regarding a request for certification does not constitute final
734 agency action pursuant to chapter 120.

735 1. If the corporation determines that the property meets
736 the eligibility criteria for an exemption under this subsection,
737 the corporation must send a certification notice to the property
738 owner and the property appraiser.

739 2. If the corporation determines that the property does not
740 meet the eligibility criteria, the corporation must notify the
741 property owner and include the reasons for such determination.

742 (h) The corporation shall post on its website the deadline
743 to submit a request for certification. The deadline must allow
744 adequate time for a property owner to submit a timely
745 application for exemption to the property appraiser.

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

750 (j) If the property appraiser determines that for any year
751 during the immediately previous 10 years a person who was not
752 entitled to an exemption under this subsection was granted such
753 an exemption, the property appraiser must serve upon the owner a
754 notice of intent to record in the public records of the county a

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755 notice of tax lien against any property owned by that person in
756 the county, and that property must be identified in the notice
757 of tax lien. Any property owned by the taxpayer and situated in
758 this state is subject to the taxes exempted by the improper
759 exemption, plus a penalty of 50 percent of the unpaid taxes for
760 each year and interest at a rate of 15 percent per annum. If an
761 exemption is improperly granted as a result of a clerical
762 mistake or an omission by the property appraiser, the property
763 owner improperly receiving the exemption may not be assessed a
764 penalty or interest.

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

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

773 (m) A rental market study submitted as required by
774 paragraph (f) must identify the fair market value rent of each
775 unit for which a property owner seeks an exemption. Only a
776 certified general appraiser as defined in s. 475.611 may issue a
777 rental market study. The certified general appraiser must be
778 independent of the property owner who requests the rental market
779 study. In preparing the rental market study, a certified general
780 appraiser shall comply with the standards of professional
781 practice pursuant to part II of chapter 475 and use comparable
782 property within the same geographic area and of the same type as
783 the property for which the exemption is sought. A rental market

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784 study must have been completed within 3 years before submission
785 of the application.

786 (n) The corporation may adopt rules to implement this
787 section.

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

790 Section 9. Section 196.1979, Florida Statutes, is created
791 to read:

792 196.1979 County and municipal affordable housing property
793 exemption.—

794 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board
795 of county commissioners of a county or the governing body of a
796 municipality may adopt an ordinance to exempt those portions of
797 property used to provide affordable housing meeting the
798 requirements of this section. Such property is considered
799 property used for a charitable purpose. To be eligible for the
800 exemption, the portions of property must be:

801 1. Used to house natural persons or families meeting the
802 extremely-low-income and very-low-income limits specified in s.
803 420.0004;

804 2. Within a multifamily project containing 50 or more
805 residential units, at least 20 percent of which are used to
806 provide affordable housing that meets the requirements of this
807 section;

808 3. Rented for an amount no greater than the amount as
809 specified by the Fair Market Rents published by the U.S.
810 Department of Housing and Urban Development most recently
811 adopted by the corporation or 90 percent of the fair market
812 value rent as determined by a rental market study meeting the

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813 requirements of subsection (4), whichever is less; and
814 4. Rented at a monthly amount, including taxes, insurance,
815 and utilities, which does not exceed 30 percent of:
816 a. Fifty percent of the median annual adjusted gross income
817 for households within this state, within the metropolitan
818 statistical area, or, if not within a metropolitan statistical
819 area, within the county in which the person or family resides,
820 whichever is greater, if such housing houses natural persons or
821 families whose total annual adjusted gross household income is
822 greater than 30 percent but not more than 50 percent of such
823 median annual adjusted gross income; or
824 b. Thirty percent of the median annual adjusted gross
825 income for households within this state, within the metropolitan
826 statistical area, or, if not within a metropolitan statistical
827 area, within the county in which the person or family resides,
828 whichever is greater, if such housing houses natural persons or
829 families whose total annual adjusted gross household income does
830 not exceed 30 percent of such median annual adjusted gross
831 income.
832 (b) Qualified property may receive an ad valorem property
833 tax exemption of:
834 1. Up to 75 percent of the assessed value of each
835 residential unit used to provide affordable housing if fewer
836 than 100 percent of the multifamily project's residential units
837 are used to provide affordable housing meeting the requirements
838 of this section.
839 2. Up to 100 percent of the assessed value if 100 percent
840 of the multifamily project's residential units are used to
841 provide affordable housing meeting the requirements of this

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842 section.

843 (c) The board of county commissioners of the county or the
844 governing body of the municipality, as applicable, may choose to
845 adopt an ordinance that exempts property used to provide
846 affordable housing for natural persons or families meeting the
847 very-low-income limits, natural persons or families meeting the
848 extremely-low-income limits, or both.

849 (2) If a residential unit that in the previous year
850 qualified for the exemption under this section and was occupied
851 by a tenant is vacant on January 1, the vacant unit may qualify
852 for the exemption under this section if the use of the unit is
853 restricted to providing affordable housing that would otherwise
854 meet the requirements of this section and a reasonable effort is
855 made to lease the unit to eligible persons or families.

856 (3) An ordinance granting the exemption authorized by this
857 section must:

858 (a) Be adopted under the procedures for adoption of a
859 nonemergency ordinance by a board of county commissioners
860 specified in chapter 125 or by a municipal governing body
861 specified in chapter 166.

862 (b) Designate the local entity under the supervision of the
863 board of county commissioners or governing body of a
864 municipality which must develop, receive, and review
865 applications for certification and develop notices of
866 determination of eligibility.

867 (c) Require the property owner to apply for certification
868 by the local entity in order to receive the exemption. The
869 application for certification must be on a form provided by the
870 local entity designated pursuant to paragraph (b) and include

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871 all of the following:

872 1. The most recently completed rental market study meeting
873 the requirements of subsection (4).

874 2. A list of the units for which the property owner seeks
875 an exemption.

876 3. The rent amount received by the property owner for each
877 unit for which the property owner seeks an exemption. If a unit
878 is vacant and qualifies for an exemption under subsection (2),
879 the property owner must provide evidence of the published rent
880 amount for the vacant unit.

881 (d) Require the local entity to verify and certify property
882 that meets the requirements of the ordinance as qualified
883 property and forward the certification to the property owner and
884 the property appraiser. If the local entity denies the
885 exemption, it must notify the applicant and include reasons for
886 the denial.

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

889 (f) Require the property owner to submit an application for
890 exemption, accompanied by the certification of qualified
891 property, to the property appraiser no later than March 1.

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

894 (h) Specify that the property may not receive an exemption
895 authorized by this section after expiration or repeal of the
896 ordinance.

897 (i) Identify the percentage of the assessed value which is
898 exempted, subject to the percentage limitations in paragraph
899 (1) (b).

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900 (j) Identify whether the exemption applies to natural
901 persons or families meeting the very-low-income limits, natural
902 persons or families meeting the extremely-low-income limits, or
903 both.

904 (k) Require that the deadline to submit an application for
905 certification be published on the county's or municipality's
906 website. The deadline must allow adequate time for a property
907 owner to make a timely application for exemption to the property
908 appraiser.

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

912 (4) A rental market study submitted as required by
913 paragraph (3)(c) must identify the fair market value rent of
914 each unit for which a property owner seeks an exemption. Only a
915 certified general appraiser, as defined in s. 475.611, may issue
916 a rental market study. The certified general appraiser must be
917 independent of the property owner who requests a rental market
918 study. In preparing the rental market study, a certified general
919 appraiser shall comply with the standards of professional
920 practice pursuant to part II of chapter 475 and use comparable
921 property within the same geographic area and of the same type as
922 the property for which the exemption is sought. A rental market
923 study must have been completed within 3 years before submission
924 of the application.

925 (5) An ordinance adopted under this section must expire
926 before the fourth January 1 after adoption; however, the board
927 of county commissioners or the governing body of the
928 municipality may adopt a new ordinance to renew the exemption.

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929 The board of county commissioners or the governing body of the
930 municipality shall deliver a copy of an ordinance adopted under
931 this section to the department and the property appraiser within
932 10 days after its adoption. If the ordinance expires or is
933 repealed, the board of county commissioners or the governing
934 body of the municipality must notify the department and the
935 property appraiser within 10 days after its expiration or
936 repeal.

937 (6) If the property appraiser determines that for any year
938 during the immediately previous 10 years a person who was not
939 entitled to an exemption under this section was granted such an
940 exemption, the property appraiser must serve upon the owner a
941 notice of intent to record in the public records of the county a
942 notice of tax lien against any property owned by that person in
943 the county, and that property must be identified in the notice
944 of tax lien. Any property owned by the taxpayer and situated in
945 this state is subject to the taxes exempted by the improper
946 exemption, plus a penalty of 50 percent of the unpaid taxes for
947 each year and interest at a rate of 15 percent per annum. If an
948 exemption is improperly granted as a result of a clerical
949 mistake or an omission by the property appraiser, the property
950 owner improperly receiving the exemption may not be assessed a
951 penalty or interest.

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

953 Section 10. Section 201.15, Florida Statutes, is amended to
954 read:

955 201.15 Distribution of taxes collected.—All taxes collected
956 under this chapter are hereby pledged and shall be first made
957 available to make payments when due on bonds issued pursuant to

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958 s. 215.618 or s. 215.619, or any other bonds authorized to be
959 issued on a parity basis with such bonds. Such pledge and
960 availability for the payment of these bonds shall have priority
961 over any requirement for the ~~payment of service charges or costs~~
962 of collection and enforcement under this section. ~~All taxes~~
963 ~~collected under this chapter, except taxes distributed to the~~
964 ~~Land Acquisition Trust Fund pursuant to subsections (1) and (2),~~
965 ~~are subject to the service charge imposed in s. 215.20(1).~~
966 Before distribution pursuant to this section, the Department of
967 Revenue shall deduct amounts necessary to pay the costs of the
968 collection and enforcement of the tax levied by this chapter.
969 The costs ~~and service charge~~ may not be levied against any
970 portion of taxes pledged to debt service on bonds to the extent
971 that the costs ~~and service charge~~ are required to pay any
972 amounts relating to the bonds. All of the costs of the
973 collection and enforcement of the tax levied by this chapter ~~and~~
974 ~~the service charge~~ shall be available and transferred to the
975 extent necessary to pay debt service and any other amounts
976 payable with respect to bonds authorized before January 1, 2017,
977 secured by revenues distributed pursuant to this section. All
978 taxes remaining after deduction of costs shall be distributed as
979 follows:

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

985 (2) If the amounts deposited pursuant to subsection (1) are
986 less than 33 percent of all taxes collected after first

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987 deducting the costs of collection, an amount equal to 33 percent
988 of all taxes collected after first deducting the costs of
989 collection, minus the amounts deposited pursuant to subsection
990 (1), shall be deposited into the Land Acquisition Trust Fund.

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

993 (a) Payment of debt service or funding of debt service
994 reserve funds, rebate obligations, or other amounts payable with
995 respect to Florida Forever bonds issued pursuant to s. 215.618.
996 The amount used for such purposes may not exceed \$300 million in
997 each fiscal year. It is the intent of the Legislature that all
998 bonds issued to fund the Florida Forever Act be retired by
999 December 31, 2040. Except for bonds issued to refund previously
1000 issued bonds, no series of bonds may be issued pursuant to this
1001 paragraph unless such bonds are approved and the debt service
1002 for the remainder of the fiscal year in which the bonds are
1003 issued is specifically appropriated in the General
1004 Appropriations Act or other law with respect to bonds issued for
1005 the purposes of s. 373.4598.

1006 (b) Payment of debt service or funding of debt service
1007 reserve funds, rebate obligations, or other amounts due with
1008 respect to Everglades restoration bonds issued pursuant to s.
1009 215.619. Taxes distributed under paragraph (a) and this
1010 paragraph must be collectively distributed on a pro rata basis
1011 when the available moneys under this subsection are not
1012 sufficient to cover the amounts required under paragraph (a) and
1013 this paragraph.

1014
1015 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally

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1016 and ratably secured by moneys distributable to the Land
1017 Acquisition Trust Fund.

1018 (4) After the required distributions to the Land
1019 Acquisition Trust Fund pursuant to subsections (1) and (2), the
1020 lesser of 8 percent of the remainder or \$150 million in each
1021 fiscal year shall be paid into the State Treasury to the credit
1022 of the State Housing Trust Fund and shall be expended pursuant
1023 to s. 420.50871. If 8 percent of the remainder is greater than
1024 \$150 million in any fiscal year, the difference between 8
1025 percent of the remainder and \$150 million shall be paid into the
1026 State Treasury to the credit of the General Revenue Fund. ~~and~~
1027 ~~deduction of the service charge imposed pursuant to s.~~
1028 ~~215.20(1),~~ The remainder shall be distributed as follows:

1029 (a) The lesser of 20.5453 percent of the remainder or
1030 \$466.75 million in each fiscal year shall be paid into the State
1031 Treasury to the credit of the State Transportation Trust Fund.
1032 Notwithstanding any other law, the amount credited to the State
1033 Transportation Trust Fund shall be used for:

1034 1. Capital funding for the New Starts Transit Program,
1035 authorized by Title 49, U.S.C. s. 5309 and specified in s.
1036 341.051, in the amount of 10 percent of the funds;

1037 2. The Small County Outreach Program specified in s.
1038 339.2818, in the amount of 10 percent of the funds;

1039 3. The Strategic Intermodal System specified in ss. 339.61,
1040 339.62, 339.63, and 339.64, in the amount of 75 percent of the
1041 funds after deduction of the payments required pursuant to
1042 subparagraphs 1. and 2.; and

1043 4. The Transportation Regional Incentive Program specified
1044 in s. 339.2819, in the amount of 25 percent of the funds after

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1045 deduction of the payments required pursuant to subparagraphs 1.
1046 and 2. The first \$60 million of the funds allocated pursuant to
1047 this subparagraph shall be allocated annually to the Florida
1048 Rail Enterprise for the purposes established in s. 341.303(5).

1049 (b) The lesser of 0.1456 percent of the remainder or \$3.25
1050 million in each fiscal year shall be paid into the State
1051 Treasury to the credit of the Grants and Donations Trust Fund in
1052 the Department of Economic Opportunity to fund technical
1053 assistance to local governments.

1054
1055 Moneys distributed pursuant to paragraphs (a) and (b) may not be
1056 pledged for debt service unless such pledge is approved by
1057 referendum of the voters.

1058 (c) An amount equaling 4.5 percent of the remainder in each
1059 fiscal year shall be paid into the State Treasury to the credit
1060 of the State Housing Trust Fund. The funds shall be used as
1061 follows:

1062 1. Half of that amount shall be used for the purposes for
1063 which the State Housing Trust Fund was created and exists by
1064 law.

1065 2. Half of that amount shall be paid into the State
1066 Treasury to the credit of the Local Government Housing Trust
1067 Fund and used for the purposes for which the Local Government
1068 Housing Trust Fund was created and exists by law.

1069 (d) An amount equaling 5.20254 percent of the remainder in
1070 each fiscal year shall be paid into the State Treasury to the
1071 credit of the State Housing Trust Fund. Of such funds:

1072 1. Twelve and one-half percent of that amount shall be
1073 deposited into the State Housing Trust Fund and expended by the

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1074 Department of Economic Opportunity and the Florida Housing
1075 Finance Corporation for the purposes for which the State Housing
1076 Trust Fund was created and exists by law.

1077 2. Eighty-seven and one-half percent of that amount shall
1078 be distributed to the Local Government Housing Trust Fund and
1079 used for the purposes for which the Local Government Housing
1080 Trust Fund was created and exists by law. Funds from this
1081 category may also be used to provide for state and local
1082 services to assist the homeless.

1083 (e) The lesser of 0.017 percent of the remainder or
1084 \$300,000 in each fiscal year shall be paid into the State
1085 Treasury to the credit of the General Inspection Trust Fund to
1086 be used to fund oyster management and restoration programs as
1087 provided in s. 379.362(3).

1088 (f) A total of \$75 million shall be paid into the State
1089 Treasury to the credit of the State Economic Enhancement and
1090 Development Trust Fund within the Department of Economic
1091 Opportunity.

1092 (g) An amount equaling 5.4175 percent of the remainder
1093 shall be paid into the Resilient Florida Trust Fund to be used
1094 for the purposes for which the Resilient Florida Trust Fund was
1095 created and exists by law. Funds may be used for planning and
1096 project grants.

1097 (h) An amount equaling 5.4175 percent of the remainder
1098 shall be paid into the Water Protection and Sustainability
1099 Program Trust Fund to be used to fund wastewater grants as
1100 specified in s. 403.0673.

1101 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
1102 to the State Housing Trust Fund and expended pursuant to s.

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1103 420.50871 and funds distributed to the State Housing Trust Fund
1104 and the Local Government Housing Trust Fund pursuant to
1105 paragraphs (4) (c) and (d) ~~paragraph (4) (e)~~ may not be
1106 transferred to the General Revenue Fund in the General
1107 Appropriations Act.

1108 (6) After the distributions provided in the preceding
1109 subsections, any remaining taxes shall be paid into the State
1110 Treasury to the credit of the General Revenue Fund.

1111 Section 11. The amendments made by this act to s. 201.15,
1112 Florida Statutes, expire on July 1, 2033, and the text of that
1113 section shall revert to that in existence on June 30, 2023,
1114 except that any amendments to such text enacted other than by
1115 this act shall be preserved and continue to operate to the
1116 extent that such amendments are not dependent upon the portions
1117 of the text which expire pursuant to this section.

1118 Section 12. Paragraph (p) of subsection (5) of section
1119 212.08, Florida Statutes, is amended, and paragraph (v) is added
1120 to that subsection, to read:

1121 212.08 Sales, rental, use, consumption, distribution, and
1122 storage tax; specified exemptions.—The sale at retail, the
1123 rental, the use, the consumption, the distribution, and the
1124 storage to be used or consumed in this state of the following
1125 are hereby specifically exempt from the tax imposed by this
1126 chapter.

1127 (5) EXEMPTIONS; ACCOUNT OF USE.—

1128 (p) *Community contribution tax credit for donations.*—

1129 1. Authorization.—Persons who are registered with the
1130 department under s. 212.18 to collect or remit sales or use tax
1131 and who make donations to eligible sponsors are eligible for tax

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1132 credits against their state sales and use tax liabilities as
1133 provided in this paragraph:

1134 a. The credit shall be computed as 50 percent of the
1135 person's approved annual community contribution.

1136 b. The credit shall be granted as a refund against state
1137 sales and use taxes reported on returns and remitted in the 12
1138 months preceding the date of application to the department for
1139 the credit as required in sub-subparagraph 3.c. If the annual
1140 credit is not fully used through such refund because of
1141 insufficient tax payments during the applicable 12-month period,
1142 the unused amount may be included in an application for a refund
1143 made pursuant to sub-subparagraph 3.c. in subsequent years
1144 against the total tax payments made for such year. Carryover
1145 credits may be applied for a 3-year period without regard to any
1146 time limitation that would otherwise apply under s. 215.26.

1147 c. A person may not receive more than \$200,000 in annual
1148 tax credits for all approved community contributions made in any
1149 one year.

1150 d. All proposals for the granting of the tax credit require
1151 the prior approval of the Department of Economic Opportunity.

1152 e. The total amount of tax credits which may be granted for
1153 all programs approved under this paragraph and ss. 220.183 and
1154 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal
1155 year and in each fiscal year thereafter for projects that
1156 provide housing opportunities for persons with special needs or
1157 homeownership opportunities for low-income households or very-
1158 low-income households and \$4.5 million in the 2022-2023 fiscal
1159 year and in each fiscal year thereafter for all other projects.
1160 As used in this paragraph, the term "person with special needs"

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1161 has the same meaning as in s. 420.0004 and the terms "low-income
1162 person," "low-income household," "very-low-income person," and
1163 "very-low-income household" have the same meanings as in s.
1164 420.9071.

1165 f. A person who is eligible to receive the credit provided
1166 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1167 credit only under one section of the person's choice.

1168 2. Eligibility requirements.-

1169 a. A community contribution by a person must be in the
1170 following form:

1171 (I) Cash or other liquid assets;

1172 (II) Real property, including 100 percent ownership of a
1173 real property holding company;

1174 (III) Goods or inventory; or

1175 (IV) Other physical resources identified by the Department
1176 of Economic Opportunity.

1177

1178 For purposes of this sub-subparagraph, the term "real property
1179 holding company" means a Florida entity, such as a Florida
1180 limited liability company, that is wholly owned by the person;
1181 is the sole owner of real property, as defined in s.
1182 192.001(12), located in this ~~the~~ state; is disregarded as an
1183 entity for federal income tax purposes pursuant to 26 C.F.R. s.
1184 301.7701-3(b)(1)(ii); and at the time of contribution to an
1185 eligible sponsor, has no material assets other than the real
1186 property and any other property that qualifies as a community
1187 contribution.

1188 b. All community contributions must be reserved exclusively
1189 for use in a project. As used in this sub-subparagraph, the term

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1190 "project" means activity undertaken by an eligible sponsor which
1191 is designed to construct, improve, or substantially rehabilitate
1192 housing that is affordable to low-income households or very-low-
1193 income households; designed to provide housing opportunities for
1194 persons with special needs; designed to provide commercial,
1195 industrial, or public resources and facilities; or designed to
1196 improve entrepreneurial and job-development opportunities for
1197 low-income persons. A project may be the investment necessary to
1198 increase access to high-speed broadband capability in a rural
1199 community that had an enterprise zone designated pursuant to
1200 chapter 290 as of May 1, 2015, including projects that result in
1201 improvements to communications assets that are owned by a
1202 business. A project may include the provision of museum
1203 educational programs and materials that are directly related to
1204 a project approved between January 1, 1996, and December 31,
1205 1999, and located in an area which was in an enterprise zone
1206 designated pursuant to s. 290.0065 as of May 1, 2015. This
1207 paragraph does not preclude projects that propose to construct
1208 or rehabilitate housing for low-income households or very-low-
1209 income households on scattered sites or housing opportunities
1210 for persons with special needs. With respect to housing,
1211 contributions may be used to pay the following eligible special
1212 needs, low-income, and very-low-income housing-related
1213 activities:

1214 (I) Project development impact and management fees for
1215 special needs, low-income, or very-low-income housing projects;

1216 (II) Down payment and closing costs for persons with
1217 special needs, low-income persons, and very-low-income persons;

1218 (III) Administrative costs, including housing counseling

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1219 and marketing fees, not to exceed 10 percent of the community
 1220 contribution, directly related to special needs, low-income, or
 1221 very-low-income projects; and

1222 (IV) Removal of liens recorded against residential property
 1223 by municipal, county, or special district local governments if
 1224 satisfaction of the lien is a necessary precedent to the
 1225 transfer of the property to a low-income person or very-low-
 1226 income person for the purpose of promoting home ownership.
 1227 Contributions for lien removal must be received from a
 1228 nonrelated third party.

1229 c. The project must be undertaken by an "eligible sponsor,"
 1230 which includes:

1231 (I) A community action program;

1232 (II) A nonprofit community-based development organization
 1233 whose mission is the provision of housing for persons with
 1234 special needs, low-income households, or very-low-income
 1235 households or increasing entrepreneurial and job-development
 1236 opportunities for low-income persons;

1237 (III) A neighborhood housing services corporation;

1238 (IV) A local housing authority created under chapter 421;

1239 (V) A community redevelopment agency created under s.
 1240 163.356;

1241 (VI) A historic preservation district agency or
 1242 organization;

1243 (VII) A local workforce development board;

1244 (VIII) A direct-support organization as provided in s.
 1245 1009.983;

1246 (IX) An enterprise zone development agency created under s.
 1247 290.0056;

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1248 (X) A community-based organization incorporated under
1249 chapter 617 which is recognized as educational, charitable, or
1250 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1251 and whose bylaws and articles of incorporation include
1252 affordable housing, economic development, or community
1253 development as the primary mission of the corporation;

1254 (XI) Units of local government;

1255 (XII) Units of state government; or

1256 (XIII) Any other agency that the Department of Economic
1257 Opportunity designates by rule.

1258
1259 A contributing person may not have a financial interest in the
1260 eligible sponsor.

1261 d. The project must be located in an area which was in an
1262 enterprise zone designated pursuant to chapter 290 as of May 1,
1263 2015, or a Front Porch Florida Community, unless the project
1264 increases access to high-speed broadband capability in a rural
1265 community that had an enterprise zone designated pursuant to
1266 chapter 290 as of May 1, 2015, but is physically located outside
1267 the designated rural zone boundaries. Any project designed to
1268 construct or rehabilitate housing for low-income households or
1269 very-low-income households or housing opportunities for persons
1270 with special needs is exempt from the area requirement of this
1271 sub-subparagraph.

1272 e.(I) If, during the first 10 business days of the state
1273 fiscal year, eligible tax credit applications for projects that
1274 provide housing opportunities for persons with special needs or
1275 homeownership opportunities for low-income households or very-
1276 low-income households are received for less than the annual tax

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1277 credits available for those projects, the Department of Economic
1278 Opportunity shall grant tax credits for those applications and
1279 grant remaining tax credits on a first-come, first-served basis
1280 for subsequent eligible applications received before the end of
1281 the state fiscal year. If, during the first 10 business days of
1282 the state fiscal year, eligible tax credit applications for
1283 projects that provide housing opportunities for persons with
1284 special needs or homeownership opportunities for low-income
1285 households or very-low-income households are received for more
1286 than the annual tax credits available for those projects, the
1287 Department of Economic Opportunity shall grant the tax credits
1288 for those applications as follows:

1289 (A) If tax credit applications submitted for approved
1290 projects of an eligible sponsor do not exceed \$200,000 in total,
1291 the credits shall be granted in full if the tax credit
1292 applications are approved.

1293 (B) If tax credit applications submitted for approved
1294 projects of an eligible sponsor exceed \$200,000 in total, the
1295 amount of tax credits granted pursuant to sub-sub-sub-
1296 subparagraph (A) shall be subtracted from the amount of
1297 available tax credits, and the remaining credits shall be
1298 granted to each approved tax credit application on a pro rata
1299 basis.

1300 (II) If, during the first 10 business days of the state
1301 fiscal year, eligible tax credit applications for projects other
1302 than those that provide housing opportunities for persons with
1303 special needs or homeownership opportunities for low-income
1304 households or very-low-income households are received for less
1305 than the annual tax credits available for those projects, the

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1306 Department of Economic Opportunity shall grant tax credits for
1307 those applications and shall grant remaining tax credits on a
1308 first-come, first-served basis for subsequent eligible
1309 applications received before the end of the state fiscal year.
1310 If, during the first 10 business days of the state fiscal year,
1311 eligible tax credit applications for projects other than those
1312 that provide housing opportunities for persons with special
1313 needs or homeownership opportunities for low-income households
1314 or very-low-income households are received for more than the
1315 annual tax credits available for those projects, the Department
1316 of Economic Opportunity shall grant the tax credits for those
1317 applications on a pro rata basis.

1318 3. Application requirements.—

1319 a. An eligible sponsor seeking to participate in this
1320 program must submit a proposal to the Department of Economic
1321 Opportunity which sets forth the name of the sponsor, a
1322 description of the project, and the area in which the project is
1323 located, together with such supporting information as is
1324 prescribed by rule. The proposal must also contain a resolution
1325 from the local governmental unit in which the project is located
1326 certifying that the project is consistent with local plans and
1327 regulations.

1328 b. A person seeking to participate in this program must
1329 submit an application for tax credit to the Department of
1330 Economic Opportunity which sets forth the name of the sponsor; a
1331 description of the project; and the type, value, and purpose of
1332 the contribution. The sponsor shall verify, in writing, the
1333 terms of the application and indicate its receipt of the
1334 contribution, and such verification must accompany the

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1335 application for tax credit. The person must submit a separate
1336 tax credit application to the Department of Economic Opportunity
1337 for each individual contribution that it makes to each
1338 individual project.

1339 c. A person who has received notification from the
1340 Department of Economic Opportunity that a tax credit has been
1341 approved must apply to the department to receive the refund.
1342 Application must be made on the form prescribed for claiming
1343 refunds of sales and use taxes and be accompanied by a copy of
1344 the notification. A person may submit only one application for
1345 refund to the department within a 12-month period.

1346 4. Administration.—

1347 a. The Department of Economic Opportunity may adopt rules
1348 necessary to administer this paragraph, including rules for the
1349 approval or disapproval of proposals by a person.

1350 b. The decision of the Department of Economic Opportunity
1351 must be in writing, and, if approved, the notification shall
1352 state the maximum credit allowable to the person. Upon approval,
1353 the Department of Economic Opportunity shall transmit a copy of
1354 the decision to the department.

1355 c. The Department of Economic Opportunity shall
1356 periodically monitor all projects in a manner consistent with
1357 available resources to ensure that resources are used in
1358 accordance with this paragraph; however, each project must be
1359 reviewed at least once every 2 years.

1360 d. The Department of Economic Opportunity shall, in
1361 consultation with the statewide and regional housing and
1362 financial intermediaries, market the availability of the
1363 community contribution tax credit program to community-based

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1364 organizations.

1365 (v) Building materials used in construction of affordable
1366 housing units.-

1367 1. As used in this paragraph, the term:

1368 a. "Affordable housing development" means property that has
1369 units subject to an agreement with the Florida Housing Finance
1370 Corporation pursuant to chapter 420 recorded in the official
1371 records of the county in which the property is located to
1372 provide affordable housing to natural persons or families
1373 meeting the extremely-low-income, very-low-income, or low-income
1374 limits specified in s. 420.0004.

1375 b. "Building materials" means tangible personal property
1376 that becomes a component part of eligible residential units in
1377 an affordable housing development. The term includes appliances
1378 and does not include plants, landscaping, fencing, and
1379 hardscaping.

1380 c. "Eligible residential units" means newly constructed
1381 units within an affordable housing development which are
1382 restricted under the land use restriction agreement.

1383 d. "Newly constructed" means improvements to real property
1384 which did not previously exist or the construction of a new
1385 improvement where an old improvement was removed. The term does
1386 not include the renovation, restoration, rehabilitation,
1387 modification, alteration, or expansion of buildings already
1388 located on the parcel on which the eligible residential unit is
1389 built.

1390 e. "Real property" has the same meaning as provided in s.
1391 192.001(12).

1392 f. "Substantially completed" has the same meaning as in s.

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1393 192.042(1).

1394 2. Building materials used in eligible residential units
1395 are exempt from the tax imposed by this chapter if an owner
1396 demonstrates to the satisfaction of the department that the
1397 requirements of this paragraph have been met. Except as provided
1398 in subparagraph 3., this exemption inures to the owner at the
1399 time an eligible residential unit is substantially completed,
1400 but only through a refund of previously paid taxes. To receive a
1401 refund pursuant to this paragraph, the owner of the eligible
1402 residential units must file an application with the department.
1403 The application must include all of the following:

1404 a. The name and address of the person claiming the refund.

1405 b. An address and assessment roll parcel number of the real
1406 property that was improved for which a refund of previously paid
1407 taxes is being sought.

1408 c. A description of the eligible residential units for
1409 which a refund of previously paid taxes is being sought,
1410 including the number of such units.

1411 d. A copy of a valid building permit issued by the county
1412 or municipal building department for the eligible residential
1413 units.

1414 e. A sworn statement, under penalty of perjury, from the
1415 general contractor licensed in this state with whom the owner
1416 contracted to build the eligible residential units which
1417 specifies the building materials, the actual cost of the
1418 building materials, and the amount of sales tax paid in this
1419 state on the building materials, and which states that the
1420 improvement to the real property was newly constructed. If a
1421 general contractor was not used, the owner must make the sworn

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1422 statement required by this sub-subparagraph. Copies of the
1423 invoices evidencing the actual cost of the building materials
1424 and the amount of sales tax paid on such building materials must
1425 be attached to the sworn statement provided by the general
1426 contractor or by the owner. If copies of such invoices are not
1427 attached, the cost of the building materials is deemed to be an
1428 amount equal to 40 percent of the increase in the final assessed
1429 value of the eligible residential units for ad valorem tax
1430 purposes less the most recent assessed value of land for the
1431 units.

1432 f. A certification by the local building code inspector
1433 that the eligible residential unit is substantially completed.

1434 g. A copy of the land use restriction agreement with the
1435 Florida Housing Finance Corporation for the eligible residential
1436 units.

1437 3. The exemption under this paragraph inures to a
1438 municipality, county, other governmental unit or agency, or
1439 nonprofit community-based organization through a refund of
1440 previously paid taxes if the building materials are paid for
1441 from the funds of a community development block grant, the State
1442 Housing Initiatives Partnership Program, or a similar grant or
1443 loan program. To receive a refund, a municipality, county, other
1444 governmental unit or agency, or nonprofit community-based
1445 organization must submit an application that includes the same
1446 information required under subparagraph 2. In addition, the
1447 applicant must include a sworn statement signed by the chief
1448 executive officer of the municipality, county, other
1449 governmental unit or agency, or nonprofit community-based
1450 organization seeking a refund which states that the building

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1451 materials for which a refund is sought were funded by a
1452 community development block grant, the State Housing Initiatives
1453 Partnership Program, or a similar grant or loan program.

1454 4. The person seeking a refund must submit an application
1455 for refund to the department within 6 months after the eligible
1456 residential unit is deemed to be substantially completed by the
1457 local building code inspector or by November 1 after the
1458 improved property is first subject to assessment.

1459 5. Only one exemption through a refund of previously paid
1460 taxes may be claimed for any eligible residential unit. A refund
1461 may not be granted unless the amount to be refunded exceeds
1462 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1463 percent of the Florida sales or use tax paid on the cost of
1464 building materials as determined pursuant to sub-subparagraph
1465 2.e. The department shall issue a refund within 30 days after it
1466 formally approves a refund application.

1467 6. The department shall deduct 10 percent of each refund
1468 amount granted under this paragraph from the amount transferred
1469 into the Local Government Half-cent Sales Tax Clearing Trust
1470 Fund pursuant to s. 212.20 for the county area in which the
1471 eligible residential unit is located and shall transfer that
1472 amount to the General Revenue Fund.

1473 7. The department may adopt rules governing the manner and
1474 format of refund applications and may establish guidelines as to
1475 the requisites for an affirmative showing of qualification for
1476 exemption under this paragraph.

1477 8. This exemption does not apply to affordable housing
1478 developments for which construction began before July 1, 2023.

1479 Section 13. Section 215.212, Florida Statutes, is created

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1480 to read:

1481 215.212 Service charge elimination.-

1482 (1) Notwithstanding s. 215.20(1), the service charge
1483 provided in s. 215.20(1) may not be deducted from the proceeds
1484 of the taxes distributed under s. 201.15.

1485 (2) This section is repealed July 1, 2033.

1486 Section 14. Paragraph (i) of subsection (1) of section
1487 215.22, Florida Statutes, is amended to read:

1488 215.22 Certain income and certain trust funds exempt.-

1489 (1) The following income of a revenue nature or the
1490 following trust funds shall be exempt from the appropriation
1491 required by s. 215.20(1):

1492 (i) ~~Bond proceeds or revenues dedicated for bond repayment,~~
1493 ~~except for the Documentary Stamp Clearing Trust Fund~~
1494 ~~administered by the Department of Revenue.~~

1495 Section 15. The amendment made by this act to s. 215.22,
1496 Florida Statutes, expires on July 1, 2033, and the text of that
1497 section shall revert to that in existence on June 30, 2023,
1498 except that any amendments to such text enacted other than by
1499 this act shall be preserved and continue to operate to the
1500 extent that such amendments are not dependent upon the portions
1501 of the text which expire pursuant to this section.

1502 Section 16. Subsection (8) of section 220.02, Florida
1503 Statutes, is amended to read:

1504 220.02 Legislative intent.-

1505 (8) It is the intent of the Legislature that credits
1506 against either the corporate income tax or the franchise tax be
1507 applied in the following order: those enumerated in s. 631.828,
1508 those enumerated in s. 220.191, those enumerated in s. 220.181,

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1509 those enumerated in s. 220.183, those enumerated in s. 220.182,
1510 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1511 those enumerated in s. 220.184, those enumerated in s. 220.186,
1512 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1513 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1514 those enumerated in s. 220.1876, those enumerated in s.
1515 220.1877, those enumerated in s. 220.1878, those enumerated in
1516 s. 220.193, those enumerated in s. 288.9916, those enumerated in
1517 s. 220.1899, those enumerated in s. 220.194, those enumerated in
1518 s. 220.196, those enumerated in s. 220.198, and those enumerated
1519 in s. 220.1915.

1520 Section 17. Paragraph (a) of subsection (1) of section
1521 220.13, Florida Statutes, is amended to read:

1522 220.13 "Adjusted federal income" defined.—

1523 (1) The term "adjusted federal income" means an amount
1524 equal to the taxpayer's taxable income as defined in subsection
1525 (2), or such taxable income of more than one taxpayer as
1526 provided in s. 220.131, for the taxable year, adjusted as
1527 follows:

1528 (a) *Additions.*—There shall be added to such taxable income:

1529 1.a. The amount of any tax upon or measured by income,
1530 excluding taxes based on gross receipts or revenues, paid or
1531 accrued as a liability to the District of Columbia or any state
1532 of the United States which is deductible from gross income in
1533 the computation of taxable income for the taxable year.

1534 b. Notwithstanding sub-subparagraph a., if a credit taken
1535 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
1536 is added to taxable income in a previous taxable year under
1537 subparagraph 11. and is taken as a deduction for federal tax

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1538 purposes in the current taxable year, the amount of the
1539 deduction allowed shall not be added to taxable income in the
1540 current year. The exception in this sub-subparagraph is intended
1541 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
1542 220.1877, or s. 220.1878 is added in the applicable taxable year
1543 and does not result in a duplicate addition in a subsequent
1544 year.

1545 2. The amount of interest which is excluded from taxable
1546 income under s. 103(a) of the Internal Revenue Code or any other
1547 federal law, less the associated expenses disallowed in the
1548 computation of taxable income under s. 265 of the Internal
1549 Revenue Code or any other law, excluding 60 percent of any
1550 amounts included in alternative minimum taxable income, as
1551 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1552 taxpayer pays tax under s. 220.11(3).

1553 3. In the case of a regulated investment company or real
1554 estate investment trust, an amount equal to the excess of the
1555 net long-term capital gain for the taxable year over the amount
1556 of the capital gain dividends attributable to the taxable year.

1557 4. That portion of the wages or salaries paid or incurred
1558 for the taxable year which is equal to the amount of the credit
1559 allowable for the taxable year under s. 220.181. This
1560 subparagraph shall expire on the date specified in s. 290.016
1561 for the expiration of the Florida Enterprise Zone Act.

1562 5. That portion of the ad valorem school taxes paid or
1563 incurred for the taxable year which is equal to the amount of
1564 the credit allowable for the taxable year under s. 220.182. This
1565 subparagraph shall expire on the date specified in s. 290.016
1566 for the expiration of the Florida Enterprise Zone Act.

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1567 6. The amount taken as a credit under s. 220.195 which is
1568 deductible from gross income in the computation of taxable
1569 income for the taxable year.

1570 7. That portion of assessments to fund a guaranty
1571 association incurred for the taxable year which is equal to the
1572 amount of the credit allowable for the taxable year.

1573 8. In the case of a nonprofit corporation which holds a
1574 pari-mutuel permit and which is exempt from federal income tax
1575 as a farmers' cooperative, an amount equal to the excess of the
1576 gross income attributable to the pari-mutuel operations over the
1577 attributable expenses for the taxable year.

1578 9. The amount taken as a credit for the taxable year under
1579 s. 220.1895.

1580 10. Up to nine percent of the eligible basis of any
1581 designated project which is equal to the credit allowable for
1582 the taxable year under s. 220.185.

1583 11. Any amount taken as a credit for the taxable year under
1584 s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The
1585 addition in this subparagraph is intended to ensure that the
1586 same amount is not allowed for the tax purposes of this state as
1587 both a deduction from income and a credit against the tax. This
1588 addition is not intended to result in adding the same expense
1589 back to income more than once.

1590 12. The amount taken as a credit for the taxable year under
1591 s. 220.193.

1592 13. Any portion of a qualified investment, as defined in s.
1593 288.9913, which is claimed as a deduction by the taxpayer and
1594 taken as a credit against income tax pursuant to s. 288.9916.

1595 14. The costs to acquire a tax credit pursuant to s.

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1596 288.1254(5) that are deducted from or otherwise reduce federal
 1597 taxable income for the taxable year.

1598 15. The amount taken as a credit for the taxable year
 1599 pursuant to s. 220.194.

1600 16. The amount taken as a credit for the taxable year under
 1601 s. 220.196. The addition in this subparagraph is intended to
 1602 ensure that the same amount is not allowed for the tax purposes
 1603 of this state as both a deduction from income and a credit
 1604 against the tax. The addition is not intended to result in
 1605 adding the same expense back to income more than once.

1606 17. The amount taken as a credit for the taxable year
 1607 pursuant to s. 220.198.

1608 18. The amount taken as a credit for the taxable year
 1609 pursuant to s. 220.1915.

1610 Section 18. Paragraph (c) of subsection (1) of section
 1611 220.183, Florida Statutes, is amended to read:

1612 220.183 Community contribution tax credit.—

1613 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1614 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1615 SPENDING.—

1616 (c) The total amount of tax credit which may be granted for
 1617 all programs approved under this section and ss. 212.08(5) (p)
 1618 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
 1619 fiscal year and in each fiscal year thereafter for projects that
 1620 provide housing opportunities for persons with special needs as
 1621 defined in s. 420.0004 and homeownership opportunities for low-
 1622 income households or very-low-income households as defined in s.
 1623 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in
 1624 each fiscal year thereafter for all other projects.

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1625 Section 19. Subsection (2) of section 220.186, Florida
1626 Statutes, is amended to read:

1627 220.186 Credit for Florida alternative minimum tax.—

1628 (2) The credit pursuant to this section shall be the amount
1629 of the excess, if any, of the tax paid based upon taxable income
1630 determined pursuant to s. 220.13(2)(k) over the amount of tax
1631 which would have been due based upon taxable income without
1632 application of s. 220.13(2)(k), before application of this
1633 credit without application of any credit under s. 220.1875, s.
1634 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1635 Section 20. Section 220.1878, Florida Statutes, is created
1636 to read:

1637 220.1878 Credit for contributions to the Live Local
1638 Program.—

1639 (1) For taxable years beginning on or after January 1,
1640 2023, there is allowed a credit of 100 percent of an eligible
1641 contribution made to the Live Local Program under s. 420.50872
1642 against any tax due for a taxable year under this chapter after
1643 the application of any other allowable credits by the taxpayer.
1644 An eligible contribution must be made to the Live Local Program
1645 on or before the date the taxpayer is required to file a return
1646 pursuant to s. 220.222. The credit granted by this section must
1647 be reduced by the difference between the amount of federal
1648 corporate income tax, taking into account the credit granted by
1649 this section, and the amount of federal corporate income tax
1650 without application of the credit granted by this section.

1651 (2) A taxpayer who files a Florida consolidated return as a
1652 member of an affiliated group pursuant to s. 220.131(1) may be
1653 allowed the credit on a consolidated return basis; however, the

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1654 total credit taken by the affiliated group is subject to the
1655 limitation established under subsection (1).

1656 (3) Section 420.50872 applies to the credit authorized by
1657 this section.

1658 (4) If a taxpayer applies and is approved for a credit
1659 under s. 420.50872 after timely requesting an extension to file
1660 under s. 220.222(2):

1661 (a) The credit does not reduce the amount of tax due for
1662 purposes of the department's determination as to whether the
1663 taxpayer was in compliance with the requirement to pay tentative
1664 taxes under ss. 220.222 and 220.32.

1665 (b) The taxpayer's noncompliance with the requirement to
1666 pay tentative taxes shall result in the revocation and
1667 rescindment of any such credit.

1668 (c) The taxpayer shall be assessed for any taxes,
1669 penalties, or interest due from the taxpayer's noncompliance
1670 with the requirement to pay tentative taxes.

1671 Section 21. Subsection (5) of section 253.034, Florida
1672 Statutes, is amended to read:

1673 253.034 State-owned lands; uses.—

1674 (5) Each manager of conservation lands shall submit to the
1675 Division of State Lands a land management plan at least every 10
1676 years in a form and manner adopted by rule of the board of
1677 trustees and in accordance with s. 259.032. Each manager of
1678 conservation lands shall also update a land management plan
1679 whenever the manager proposes to add new facilities or make
1680 substantive land use or management changes that were not
1681 addressed in the approved plan, or within 1 year after the
1682 addition of significant new lands. Each manager of

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1683 nonconservation lands shall submit to the Division of State
1684 Lands a land use plan at least every 10 years in a form and
1685 manner adopted by rule of the board of trustees. The division
1686 shall review each plan for compliance with the requirements of
1687 this subsection and the requirements of the rules adopted by the
1688 board of trustees pursuant to this section. All nonconservation
1689 land use plans, whether for single-use or multiple-use
1690 properties, shall be managed to provide the greatest benefit to
1691 the state. Plans for managed areas larger than 1,000 acres shall
1692 contain an analysis of the multiple-use potential of the
1693 property which includes the potential of the property to
1694 generate revenues to enhance the management of the property. In
1695 addition, the plan shall contain an analysis of the potential
1696 use of private land managers to facilitate the restoration or
1697 management of these lands and whether nonconservation lands
1698 would be more appropriately transferred to the county or
1699 municipality in which the land is located for the purpose of
1700 providing affordable multifamily rental housing that meets the
1701 criteria of s. 420.0004(3). If a newly acquired property has a
1702 valid conservation plan that was developed by a soil and
1703 conservation district, such plan shall be used to guide
1704 management of the property until a formal land use plan is
1705 completed.

1706 (a) State conservation lands shall be managed to ensure the
1707 conservation of this ~~the~~ state's plant and animal species and to
1708 ensure the accessibility of state lands for the benefit and
1709 enjoyment of all people of this ~~the~~ state, both present and
1710 future. Each land management plan for state conservation lands
1711 shall provide a desired outcome, describe both short-term and

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1712 long-term management goals, and include measurable objectives to
1713 achieve those goals. Short-term goals shall be achievable within
1714 a 2-year planning period, and long-term goals shall be
1715 achievable within a 10-year planning period. These short-term
1716 and long-term management goals shall be the basis for all
1717 subsequent land management activities.

1718 (b) Short-term and long-term management goals for state
1719 conservation lands shall include measurable objectives for the
1720 following, as appropriate:

- 1721 1. Habitat restoration and improvement.
- 1722 2. Public access and recreational opportunities.
- 1723 3. Hydrological preservation and restoration.
- 1724 4. Sustainable forest management.
- 1725 5. Exotic and invasive species maintenance and control.
- 1726 6. Capital facilities and infrastructure.
- 1727 7. Cultural and historical resources.
- 1728 8. Imperiled species habitat maintenance, enhancement,
1729 restoration, or population restoration.

1730 (c) The land management plan shall, at a minimum, contain
1731 the following elements:

- 1732 1. A physical description of the land.
- 1733 2. A quantitative data description of the land which
1734 includes an inventory of forest and other natural resources;
1735 exotic and invasive plants; hydrological features;
1736 infrastructure, including recreational facilities; and other
1737 significant land, cultural, or historical features. The
1738 inventory shall reflect the number of acres for each resource
1739 and feature, when appropriate. The inventory shall be of such
1740 detail that objective measures and benchmarks can be established

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1741 for each tract of land and monitored during the lifetime of the
1742 plan. All quantitative data collected shall be aggregated,
1743 standardized, collected, and presented in an electronic format
1744 to allow for uniform management reporting and analysis. The
1745 information collected by the Department of Environmental
1746 Protection pursuant to s. 253.0325(2) shall be available to the
1747 land manager and his or her assignee.

1748 3. A detailed description of each short-term and long-term
1749 land management goal, the associated measurable objectives, and
1750 the related activities that are to be performed to meet the land
1751 management objectives. Each land management objective must be
1752 addressed by the land management plan, and if practicable, a
1753 land management objective may not be performed to the detriment
1754 of the other land management objectives.

1755 4. A schedule of land management activities which contains
1756 short-term and long-term land management goals and the related
1757 measurable objective and activities. The schedule shall include
1758 for each activity a timeline for completion, quantitative
1759 measures, and detailed expense and manpower budgets. The
1760 schedule shall provide a management tool that facilitates
1761 development of performance measures.

1762 5. A summary budget for the scheduled land management
1763 activities of the land management plan. For state lands
1764 containing or anticipated to contain imperiled species habitat,
1765 the summary budget shall include any fees anticipated from
1766 public or private entities for projects to offset adverse
1767 impacts to imperiled species or such habitat, which fees shall
1768 be used solely to restore, manage, enhance, repopulate, or
1769 acquire imperiled species habitat. The summary budget shall be

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1770 prepared in such manner that it facilitates computing an
1771 aggregate of land management costs for all state-managed lands
1772 using the categories described in s. 259.037(3).

1773 (d) Upon completion, the land management plan must be
1774 transmitted to the Acquisition and Restoration Council for
1775 review. The council shall have 90 days after receipt of the plan
1776 to review the plan and submit its recommendations to the board
1777 of trustees. During the review period, the land management plan
1778 may be revised if agreed to by the primary land manager and the
1779 council taking into consideration public input. The land
1780 management plan becomes effective upon approval by the board of
1781 trustees.

1782 (e) Land management plans are to be updated every 10 years
1783 on a rotating basis. Each updated land management plan must
1784 identify any conservation lands under the plan, in part or in
1785 whole, that are no longer needed for conservation purposes and
1786 could be disposed of in fee simple or with the state retaining a
1787 permanent conservation easement.

1788 (f) In developing land management plans, at least one
1789 public hearing shall be held in any one affected county.

1790 (g) The Division of State Lands shall make available to the
1791 public an electronic copy of each land management plan for
1792 parcels that exceed 160 acres in size. The division shall review
1793 each plan for compliance with the requirements of this
1794 subsection, the requirements of chapter 259, and the
1795 requirements of the rules adopted by the board of trustees
1796 pursuant to this section. The Acquisition and Restoration
1797 Council shall also consider the propriety of the recommendations
1798 of the managing entity with regard to the future use of the

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1799 property, the protection of fragile or nonrenewable resources,
1800 the potential for alternative or multiple uses not recognized by
1801 the managing entity, and the possibility of disposal of the
1802 property by the board of trustees. After its review, the council
1803 shall submit the plan, along with its recommendations and
1804 comments, to the board of trustees. The council shall
1805 specifically recommend to the board of trustees whether to
1806 approve the plan as submitted, approve the plan with
1807 modifications, or reject the plan. If the council fails to make
1808 a recommendation for a land management plan, the Secretary of
1809 Environmental Protection, Commissioner of Agriculture, or
1810 executive director of the Fish and Wildlife Conservation
1811 Commission or their designees shall submit the land management
1812 plan to the board of trustees.

1813 (h) The board of trustees shall consider the land
1814 management plan submitted by each entity and the recommendations
1815 of the Acquisition and Restoration Council and the Division of
1816 State Lands and shall approve the plan with or without
1817 modification or reject such plan. The use or possession of any
1818 such lands that is not in accordance with an approved land
1819 management plan is subject to termination by the board of
1820 trustees.

1821 (i)1. State nonconservation lands shall be managed to
1822 provide the greatest benefit to the state. State nonconservation
1823 lands may be grouped by similar land use types under one land
1824 use plan. Each land use plan shall, at a minimum, contain the
1825 following elements:

1826 a. A physical description of the land to include any
1827 significant natural or cultural resources as well as management

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1828 strategies developed by the land manager to protect such
1829 resources.

1830 b. A desired development outcome.

1831 c. A schedule for achieving the desired development
1832 outcome.

1833 d. A description of both short-term and long-term
1834 development goals.

1835 e. A management and control plan for invasive nonnative
1836 plants.

1837 f. A management and control plan for soil erosion and soil
1838 and water contamination.

1839 g. Measureable objectives to achieve the goals identified
1840 in the land use plan.

1841 2. Short-term goals shall be achievable within a 5-year
1842 planning period and long-term goals shall be achievable within a
1843 10-year planning period.

1844 3. The use or possession of any such lands that is not in
1845 accordance with an approved land use plan is subject to
1846 termination by the board of trustees.

1847 4. Land use plans submitted by a manager shall include
1848 reference to appropriate statutory authority for such use or
1849 uses and shall conform to the appropriate policies and
1850 guidelines of the state land management plan.

1851 Section 22. Subsection (1) of section 253.0341, Florida
1852 Statutes, is amended to read:

1853 253.0341 Surplus of state-owned lands.—

1854 (1) The board of trustees shall determine which lands, the
1855 title to which is vested in the board, may be surplus. For all
1856 conservation lands, the Acquisition and Restoration Council

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1857 shall make a recommendation to the board of trustees, and the
1858 board of trustees shall determine whether the lands are no
1859 longer needed for conservation purposes. If the board of
1860 trustees determines the lands are no longer needed for
1861 conservation purposes, it may dispose of such lands by an
1862 affirmative vote of at least three members. In the case of a
1863 land exchange involving the disposition of conservation lands,
1864 the board of trustees must determine by an affirmative vote of
1865 at least three members that the exchange will result in a net
1866 positive conservation benefit. For all nonconservation lands,
1867 the board of trustees shall determine whether the lands are no
1868 longer needed. If the board of trustees determines the lands are
1869 no longer needed, it may dispose of such lands by an affirmative
1870 vote of at least three members. Local government requests for
1871 the state to surplus conservation or nonconservation lands,
1872 whether for purchase, ~~or~~ exchange, or any other means of
1873 transfer, must shall be expedited throughout the surplusing
1874 process. Property jointly acquired by the state and other
1875 entities may not be surplusd without the consent of all joint
1876 owners.

1877 Section 23. Subsection (2) of section 288.101, Florida
1878 Statutes, is amended to read:

1879 288.101 Florida Job Growth Grant Fund.—

1880 (2) The department and Enterprise Florida, Inc., may
1881 identify projects, solicit proposals, and make funding
1882 recommendations to the Governor, who is authorized to approve:

1883 (a) State or local public infrastructure projects to
1884 promote:

1885 1. Economic recovery in specific regions of this ~~the~~

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state;~~7~~

2. Economic diversification;~~7~~ or

3. Economic enhancement in a targeted industry.

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

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

(d)~~(e)~~ Workforce training grants to support programs at state colleges and state technical centers that provide participants with transferable, sustainable workforce skills applicable to more than a single employer, and for equipment associated with these programs. The department shall work with CareerSource Florida, Inc., to ensure programs are offered to the public based on criteria established by the state college or state technical center and do not exclude applicants who are unemployed or underemployed.

Section 24. Section 420.0003, Florida Statutes, is amended to read:

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

420.0003 State housing strategy.-

(1) LEGISLATIVE INTENT.-It is the intent of this act to articulate a state housing strategy that will carry the state toward the goal of ensuring that each Floridian has safe, decent, and affordable housing. This strategy must involve state

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1915 and local governments working in partnership with communities
1916 and the private sector and must involve financial, as well as
1917 regulatory, commitment to accomplish this goal.

1918 (2) POLICIES.—

1919 (a) Housing production and rehabilitation programs.—

1920 Programs to encourage housing production or rehabilitation must
1921 be guided by the following general policies, as appropriate for
1922 the purpose of the specific program:

1923 1. State and local governments shall provide incentives to
1924 encourage the private sector to be the primary delivery vehicle
1925 for the development of affordable housing. When possible, state
1926 funds should be heavily leveraged to achieve the maximum
1927 federal, local, and private commitment of funds and be used to
1928 ensure long-term affordability. To the maximum extent possible,
1929 state funds should be expended to create new housing stock and
1930 be used for repayable loans rather than grants. Local incentives
1931 to stimulate private sector development of affordable housing
1932 may include establishment of density bonus incentives.

1933 2. State and local governments should consider and
1934 implement innovative solutions to housing issues where
1935 appropriate. Innovative solutions include, but are not limited
1936 to:

1937 a. Utilizing publicly held land to develop affordable
1938 housing through state or local land purchases, long-term land
1939 leasing, and school district affordable housing programs. To the
1940 maximum extent possible, state-owned lands that are appropriate
1941 for the development of affordable housing must be made available
1942 for that purpose.

1943 b. Community-led planning that focuses on urban infill,

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1944 flexible zoning, redevelopment of commercial property into
1945 mixed-use property, resiliency, and furthering development in
1946 areas with preexisting public services, such as wastewater,
1947 transit, and schools.

1948 c. Project features that maximize efficiency in land and
1949 resource use, such as high density, high rise, and mixed use.

1950 d. Mixed-income projects that facilitate more diverse and
1951 successful communities.

1952 e. Modern housing concepts such as manufactured homes, tiny
1953 homes, 3D-printed homes, and accessory dwelling units.

1954 3. State funds should be available only to local
1955 governments that provide incentives or financial assistance for
1956 housing. State funding for housing should not be made available
1957 to local governments whose comprehensive plans have been found
1958 not in compliance with chapter 163 and who have not entered into
1959 a stipulated settlement agreement with the department to bring
1960 the plans into compliance. State funds should be made available
1961 only for projects consistent with the local government's
1962 comprehensive plan.

1963 4. Local governments are encouraged to enter into
1964 interlocal agreements, as appropriate, to coordinate strategies
1965 and maximize the use of state and local funds.

1966 5. State-funded development should emphasize use of
1967 developed land, urban infill, and the transformation of existing
1968 infrastructure in order to minimize sprawl, separation of
1969 housing from employment, and effects of increased housing on
1970 ecological preservation areas. Housing available to the state's
1971 workforce should prioritize proximity to employment and
1972 services.

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1973 (b) Public-private partnerships.—Cost-effective public-
1974 private partnerships must emphasize production and preservation
1975 of affordable housing.

1976 1. Data must be developed and maintained on the affordable
1977 housing activities of local governments, community-based
1978 organizations, and private developers.

1979 2. The state shall assist local governments and community-
1980 based organizations by providing training and technical
1981 assistance.

1982 3. In coordination with local activities and with federal
1983 initiatives, the state shall provide incentives for public
1984 sector and private sector development of affordable housing.

1985 (c) Preservation of housing stock.—The existing stock of
1986 affordable housing must be preserved and improved through
1987 rehabilitation programs and expanded neighborhood revitalization
1988 efforts to promote suitable living environments for individuals
1989 and families.

1990 (d) Unique housing needs.—The wide range of need for safe,
1991 decent, and affordable housing must be addressed, with an
1992 emphasis on assisting the neediest persons.

1993 1. State housing programs must promote the self-sufficiency
1994 and economic dignity of the people of this state, including
1995 elderly persons and persons with disabilities.

1996 2. The housing requirements of special needs populations
1997 must be addressed through programs that promote a range of
1998 housing options bolstering integration with the community.

1999 3. All housing initiatives and programs must be
2000 nondiscriminatory.

2001 4. The geographic distribution of resources must provide

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2002 for the development of housing in rural and urban areas.

2003 5. The important contribution of public housing to the
2004 well-being of citizens in need shall be acknowledged through
2005 efforts to continue and bolster existing programs. State and
2006 local government funds allocated to enhance public housing must
2007 be used to supplement, not supplant, federal support.

2008 (3) IMPLEMENTATION.—The state, in carrying out the strategy
2009 articulated in this section, shall have the following duties:

2010 (a) State fiscal resources must be directed to achieve the
2011 following programmatic objectives:

2012 1. Effective technical assistance and capacity-building
2013 programs must be established at the state and local levels.

2014 2. The Shimberg Center for Housing Studies at the
2015 University of Florida shall develop and maintain statewide data
2016 on housing needs and production, provide technical assistance
2017 relating to real estate development and finance, operate an
2018 information clearinghouse on housing programs, and coordinate
2019 state housing initiatives with local government and federal
2020 programs.

2021 3. The corporation shall maintain a consumer-focused
2022 website for connecting tenants with affordable housing.

2023 (b) The long-range program plan of the department must
2024 include specific goals, objectives, and strategies that
2025 implement the housing policies in this section.

2026 (c) The Shimberg Center for Housing Studies at the
2027 University of Florida, in consultation with the department and
2028 the corporation, shall perform functions related to the research
2029 and planning for affordable housing. Functions must include
2030 quantifying affordable housing needs, documenting results of

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2031 programs administered, and inventorying the supply of affordable
2032 housing units made available in this state. The recommendations
2033 required in this section and a report of any programmatic
2034 modifications made as a result of these policies must be
2035 included in the housing report required by s. 420.6075. The
2036 report must identify the needs of specific populations,
2037 including, but not limited to, elderly persons, persons with
2038 disabilities, and persons with special needs, and may recommend
2039 statutory modifications when appropriate.

2040 (d) The Office of Program Policy Analysis and Government
2041 Accountability (OPPAGA) shall evaluate affordable housing issues
2042 pursuant to the schedule set forth in this paragraph. OPPAGA may
2043 coordinate with and rely upon the expertise and research
2044 activities of the Shimberg Center for Housing Studies in
2045 conducting the evaluations. The analysis may include relevant
2046 reports prepared by the Shimberg Center for Housing Studies, the
2047 department, the corporation, and the provider of the Affordable
2048 Housing Catalyst Program; interviews with the agencies,
2049 providers, offices, developers, and other organizations related
2050 to the development and provision of affordable housing at the
2051 state and local levels; and any other relevant data. When
2052 appropriate, each report must recommend policy and statutory
2053 modifications for consideration by the Legislature. Each report
2054 must be submitted to the President of the Senate and the Speaker
2055 of the House of Representatives pursuant to the schedule. OPPAGA
2056 shall review and evaluate:

2057 1. By December 15, 2023, and every 5 years thereafter,
2058 innovative affordable housing strategies implemented by other
2059 states, their effectiveness, and their potential for

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2060 implementation in this state.

2061 2. By December 15, 2024, and every 5 years thereafter,
2062 affordable housing policies enacted by local governments, their
2063 effectiveness, and which policies constitute best practices for
2064 replication across this state. The report must include a review
2065 and evaluation of the extent to which interlocal cooperation is
2066 used, effective, or hampered.

2067 3. By December 15, 2025, and every 5 years thereafter,
2068 existing state-level housing rehabilitation, production,
2069 preservation, and finance programs to determine their
2070 consistency with relevant policies in this section and
2071 effectiveness in providing affordable housing. The report must
2072 also include an evaluation of the degree of coordination between
2073 housing programs of this state, and between state, federal, and
2074 local housing activities, and shall recommend improved program
2075 linkages when appropriate.

2076 (e) The department and the corporation should conform the
2077 administrative rules for each housing program to the policies
2078 stated in this section, provided that such changes in the rules
2079 are consistent with the statutory intent or requirements for the
2080 program. This authority applies only to programs offering loans,
2081 grants, or tax credits and only to the extent that state
2082 policies are consistent with applicable federal requirements.

2083 Section 25. Subsection (36) of section 420.503, Florida
2084 Statutes, is amended to read:

2085 420.503 Definitions.—As used in this part, the term:

2086 (36) "Qualified contract" has the same meaning as in 26
2087 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
2088 determination certificate for the low-income housing tax credits

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2089 for the development that is the subject of the qualified
2090 contract request, unless the Internal Revenue Code requires a
2091 different statute or regulation to apply to the development. The
2092 corporation shall deem a bona fide contract to be a qualified
2093 contract at the time the bona fide contract is presented to the
2094 owner and the initial ~~second earnest money~~ deposit is deposited
2095 in escrow in accordance with the terms of the bona fide
2096 contract, and, in such event, the corporation is deemed to have
2097 fulfilled its responsibility to present the owner with a
2098 qualified contract.

2099 Section 26. Subsection (3) and paragraph (a) of subsection
2100 (4) of section 420.504, Florida Statutes, are amended to read:

2101 420.504 Public corporation; creation, membership, terms,
2102 expenses.—

2103 (3) The corporation is a separate budget entity and is not
2104 subject to control, supervision, or direction by the department
2105 ~~of Economic Opportunity~~ in any manner, including, but not
2106 limited to, personnel, purchasing, transactions involving real
2107 or personal property, and budgetary matters. The corporation
2108 shall consist of a board of directors composed of the Secretary
2109 of Economic Opportunity as an ex officio and voting member, or a
2110 senior-level agency employee designated by the secretary, one
2111 member appointed by the President of the Senate, one member
2112 appointed by the Speaker of the House of Representatives, and
2113 eight members appointed by the Governor subject to confirmation
2114 by the Senate from the following:

2115 (a) One citizen actively engaged in the residential home
2116 building industry.

2117 (b) One citizen actively engaged in the banking or mortgage

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2118 banking industry.

2119 (c) One citizen who is a representative of those areas of
2120 labor engaged in home building.

2121 (d) One citizen with experience in housing development who
2122 is an advocate for low-income persons.

2123 (e) One citizen actively engaged in the commercial building
2124 industry.

2125 (f) One citizen who is a former local government elected
2126 official.

2127 (g) Two citizens of the state who are not principally
2128 employed as members or representatives of any of the groups
2129 specified in paragraphs (a)-(f).

2130 (4) (a) Members of the corporation shall be appointed for
2131 terms of 4 years, except that any vacancy shall be filled for
2132 the unexpired term. Vacancies on the board shall be filled by
2133 appointment by the Governor, the President of the Senate, or the
2134 Speaker of the House of Representatives, respectively, depending
2135 on who appointed the member whose vacancy is to be filled or
2136 whose term has expired.

2137 Section 27. Subsection (30) of section 420.507, Florida
2138 Statutes, is amended to read:

2139 420.507 Powers of the corporation.—The corporation shall
2140 have all the powers necessary or convenient to carry out and
2141 effectuate the purposes and provisions of this part, including
2142 the following powers which are in addition to all other powers
2143 granted by other provisions of this part:

2144 (30) To prepare and submit to the Secretary of Economic
2145 Opportunity a budget request for purposes of the corporation,
2146 which request must ~~shall~~, notwithstanding the provisions of

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2147 chapter 216 and in accordance with s. 216.351, contain a request
2148 for operational expenditures and separate requests for other
2149 authorized corporation programs. The request must include, for
2150 informational purposes, the amount of state funds necessary to
2151 use all federal housing funds anticipated to be received by, or
2152 allocated to, the state in the fiscal year in order to maximize
2153 the production of new, affordable multifamily housing units in
2154 this state. The request need not contain information on the
2155 number of employees, salaries, or any classification thereof,
2156 and the approved operating budget therefor need not comply with
2157 s. 216.181(8)-(10). The secretary may include within the
2158 department's budget request the corporation's budget request in
2159 the form as authorized by this section.

2160 Section 28. The amendment made by this act to s.
2161 420.507(30), Florida Statutes, expires July 1, 2033, and the
2162 text of that subsection shall revert to that in existence on
2163 June 30, 2023, except that any amendments to such text enacted
2164 other than by this act shall be preserved and continue to
2165 operate to the extent that such amendments are not dependent
2166 upon the portions of text which expire pursuant to this section.

2167 Section 29. Subsection (10) of section 420.5087, Florida
2168 Statutes, is amended to read:

2169 420.5087 State Apartment Incentive Loan Program.—There is
2170 hereby created the State Apartment Incentive Loan Program for
2171 the purpose of providing first, second, or other subordinated
2172 mortgage loans or loan guarantees to sponsors, including for-
2173 profit, nonprofit, and public entities, to provide housing
2174 affordable to very-low-income persons.

2175 (10) The corporation may prioritize a portion of the

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2176 program funds set aside under paragraph (3)(d) for persons with
 2177 special needs as defined in s. 420.0004(13) to provide funding
 2178 for the development of newly constructed permanent rental
 2179 housing ~~on a campus~~ that provides housing for persons in foster
 2180 care or persons aging out of foster care pursuant to s.
 2181 409.1451. Such housing shall promote and facilitate access to
 2182 community-based supportive, educational, and employment services
 2183 and resources that assist persons aging out of foster care to
 2184 successfully transition to independent living and adulthood. The
 2185 corporation must consult with the Department of Children and
 2186 Families to create minimum criteria for such housing.

2187 Section 30. Section 420.50871, Florida Statutes, is created
 2188 to read:

2189 420.50871 Allocation of increased revenues derived from
 2190 amendments to s. 201.15 made by this act.—Funds that result from
 2191 increased revenues to the State Housing Trust Fund derived from
 2192 amendments made to s. 201.15 made by this act must be used
 2193 annually for projects under the State Apartment Incentive Loan
 2194 Program under s. 420.5087 as set forth in this section,
 2195 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
 2196 (3). The Legislature intends for these funds to provide for
 2197 innovative projects that provide affordable and attainable
 2198 housing for persons and families working, going to school, or
 2199 living in this state. Projects approved under this section are
 2200 intended to provide housing that is affordable as defined in s.
 2201 420.0004, notwithstanding the income limitations in s.
 2202 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
 2203 for 10 years thereafter:

2204 (1) The corporation shall allocate 70 percent of the funds

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2205 provided by this section to issue competitive requests for
2206 application for the affordable housing project purposes
2207 specified in this subsection. The corporation shall finance
2208 projects that:

2209 (a) Both redevelop an existing affordable housing
2210 development and provide for the construction of a new
2211 development within close proximity to the existing development
2212 to be rehabilitated. Each project must provide for building the
2213 new affordable housing development first, relocating the tenants
2214 of the existing development to the new development, and then
2215 demolishing the existing development for reconstruction of an
2216 affordable housing development with more overall and affordable
2217 units.

2218 (b) Address urban infill, including conversions of vacant,
2219 dilapidated, or functionally obsolete buildings or the use of
2220 underused commercial property.

2221 (c) Provide for mixed use of the location, incorporating
2222 nonresidential uses, such as retail, office, institutional, or
2223 other appropriate commercial or nonresidential uses.

2224 (d) Provide housing near military installations in this
2225 state, with preference given to projects that incorporate
2226 critical services for servicemembers, their families, and
2227 veterans, such as mental health treatment services, employment
2228 services, and assistance with transition from active-duty
2229 service to civilian life.

2230 (2) From the remaining funds, the corporation shall
2231 allocate the funds to issue competitive requests for application
2232 for any of the following affordable housing purposes specified
2233 in this subsection. The corporation shall finance projects that:

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2234 (a) Propose using or leasing public lands. Projects that
2235 propose to use or lease public lands must include a resolution
2236 or other agreement with the unit of government owning the land
2237 to use the land for affordable housing purposes.

2238 (b) Address the needs of young adults who age out of the
2239 foster care system.

2240 (c) Meet the needs of elderly persons.

2241 (d) Provide housing to meet the needs in areas of rural
2242 opportunity, designated pursuant to s. 288.0656.

2243 (3) Under any request for application under this section,
2244 the corporation shall coordinate with the appropriate state
2245 department or agency and prioritize projects that provide for
2246 mixed-income developments.

2247 (4) This section does not prohibit the corporation from
2248 allocating additional funds to the purposes described in this
2249 section. In any fiscal year, if the funds allocated by the
2250 corporation to any request for application under subsections (1)
2251 and (2) are not fully used after the application and award
2252 processes are complete, the corporation may use those funds to
2253 supplement any future request for application under this
2254 section.

2255 (5) This section is repealed June 30, 2033.

2256 Section 31. The Division of Law Revision is directed to
2257 replace the phrase "this act" wherever it occurs in s.
2258 420.50871, Florida Statutes, as created by this act, with the
2259 assigned chapter number of this act.

2260 Section 32. Section 420.50872, Florida Statutes, is created
2261 to read:

2262 420.50872 Live Local Program.—

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2263 (1) DEFINITIONS.—As used in this section, the term:
2264 (a) "Annual tax credit amount" means, for any state fiscal
2265 year, the sum of the amount of tax credits approved under
2266 paragraph (3) (a), including tax credits to be taken under s.
2267 220.1878 or s. 624.51058, which are approved for taxpayers whose
2268 taxable years begin on or after January 1 of the calendar year
2269 preceding the start of the applicable state fiscal year.
2270 (b) "Eligible contribution" means a monetary contribution
2271 from a taxpayer, subject to the restrictions provided in this
2272 section, to the corporation for use in the State Apartment
2273 Incentive Loan Program under s. 420.5087. The taxpayer making
2274 the contribution may not designate a specific project, property,
2275 or geographic area of this state as the beneficiary of the
2276 eligible contribution.
2277 (c) "Live Local Program" means the program described in
2278 this section whereby eligible contributions are made to the
2279 corporation.
2280 (d) "Tax credit cap amount" means the maximum annual tax
2281 credit amount that the Department of Revenue may approve for a
2282 state fiscal year.
2283 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
2284 shall:
2285 (a) Expend 100 percent of eligible contributions received
2286 under this section for the State Apartment Incentive Loan
2287 Program under s. 420.5087. However, the corporation may use up
2288 to \$25 million of eligible contributions to provide loans for
2289 the construction of large-scale projects of significant regional
2290 impact. Such projects must include a substantial civic,
2291 educational, or health care use and may include a commercial

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2292 use, any of which must be incorporated within or contiguous to
2293 the project property. The projects must provide a number of
2294 multifamily rental units which exceeds the number of units in
2295 the largest multifamily project within 30 miles by 50 percent.
2296 Such a loan must be made, except as otherwise provided in this
2297 subsection, in accordance with the practices and policies of the
2298 State Apartment Incentive Loan Program. Such a loan is subject
2299 to the competitive application process and may not exceed 25
2300 percent of the total project cost. The corporation must find
2301 that the loan provides a unique opportunity for investment
2302 alongside local government participation that would enable
2303 creation of a significant amount of affordable housing. Projects
2304 approved under this section are intended to provide housing that
2305 is affordable as defined in s. 420.0004, notwithstanding the
2306 income limitations in s. 420.5087(2).

2307 (b) Upon receipt of an eligible contribution, provide the
2308 taxpayer that made the contribution with a certificate of
2309 contribution. A certificate of contribution must include the
2310 taxpayer's name; its federal employer identification number, if
2311 available; the amount contributed; and the date of contribution.

2312 (c) Within 10 days after issuing a certificate of
2313 contribution, provide a copy to the Department of Revenue.

2314 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
2315 LIMITATIONS.—

2316 (a) Beginning in the 2023-2024 fiscal year, the tax credit
2317 cap amount is \$100 million in each state fiscal year.

2318 (b) Beginning October 1, 2023, a taxpayer may submit an
2319 application to the Department of Revenue for an allocation of
2320 the tax credit cap for tax credits to be taken under either or

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2321 both of s. 220.1878 or s. 624.51058.

2322 1. The taxpayer shall specify in the application each tax
2323 for which the taxpayer requests a credit and the applicable
2324 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2325 for a credit to be used for a prior taxable year before the date
2326 the taxpayer is required to file a return for that year pursuant
2327 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2328 apply for a credit to be used for a prior taxable year before
2329 the date the taxpayer is required to file a return for that
2330 prior taxable year pursuant to ss. 624.509 and 624.5092. The
2331 Department of Revenue shall approve tax credits on a first-come,
2332 first-served basis.

2333 2. Within 10 days after approving or denying an
2334 application, the Department of Revenue shall provide a copy of
2335 its approval or denial letter to the corporation.

2336 (c) If a tax credit approved under paragraph (b) is not
2337 fully used for the specified taxable year for credits under s.
2338 220.1878 or s. 624.51058 because of insufficient tax liability
2339 on the part of the taxpayer, the unused amount may be carried
2340 forward for a period not to exceed 10 years. For purposes of s.
2341 220.1878, a credit carried forward may be used in a subsequent
2342 year after applying the other credits and unused carryovers in
2343 the order provided in s. 220.02(8).

2344 (d) A taxpayer may not convey, transfer, or assign an
2345 approved tax credit or a carryforward tax credit to another
2346 entity unless all of the assets of the taxpayer are conveyed,
2347 assigned, or transferred in the same transaction. However, a tax
2348 credit under s. 220.1878 or s. 624.51058 may be conveyed,
2349 transferred, or assigned between members of an affiliated group

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2350 of corporations if the type of tax credit under s. 220.1878 or
2351 s. 624.51058 remains the same. A taxpayer shall notify the
2352 Department of Revenue of its intent to convey, transfer, or
2353 assign a tax credit to another member within an affiliated group
2354 of corporations. The amount conveyed, transferred, or assigned
2355 is available to another member of the affiliated group of
2356 corporations upon approval by the Department of Revenue.

2357 (e) Within any state fiscal year, a taxpayer may rescind
2358 all or part of a tax credit allocation approved under paragraph
2359 (b). The amount rescinded must become available for that state
2360 fiscal year to another eligible taxpayer as approved by the
2361 Department of Revenue if the taxpayer receives notice from the
2362 Department of Revenue that the rescindment has been accepted by
2363 the Department of Revenue. Any amount rescinded under this
2364 paragraph must become available to an eligible taxpayer on a
2365 first-come, first-served basis based on tax credit applications
2366 received after the date the rescindment is accepted by the
2367 Department of Revenue.

2368 (f) Within 10 days after approving or denying the
2369 conveyance, transfer, or assignment of a tax credit under
2370 paragraph (d), or the rescindment of a tax credit under
2371 paragraph (e), the Department of Revenue shall provide a copy of
2372 its approval or denial letter to the corporation.

2373 (g) For purposes of calculating the underpayment of
2374 estimated corporate income taxes under s. 220.34 and tax
2375 installment payments for taxes on insurance premiums or
2376 assessments under s. 624.5092, the final amount due is the
2377 amount after credits earned under s. 220.1878 or s. 624.51058
2378 for contributions to eligible charitable organizations are

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2379 deducted.

2380 1. For purposes of determining if a penalty or interest
2381 under s. 220.34(2)(d)1. will be imposed for underpayment of
2382 estimated corporate income tax, a taxpayer may, after earning a
2383 credit under s. 220.1878, reduce any estimated payment in that
2384 taxable year by the amount of the credit.

2385 2. For purposes of determining if a penalty under s.
2386 624.5092 will be imposed, an insurer, after earning a credit
2387 under s. 624.51058 for a taxable year, may reduce any
2388 installment payment for such taxable year of 27 percent of the
2389 amount of the net tax due as reported on the return for the
2390 preceding year under s. 624.5092(2)(b) by the amount of the
2391 credit.

2392 (4) PRESERVATION OF CREDIT.—If any provision or portion of
2393 this section, s. 220.1878, or s. 624.51058 or the application
2394 thereof to any person or circumstance is held unconstitutional
2395 by any court or is otherwise declared invalid, the
2396 unconstitutionality or invalidity does not affect any credit
2397 earned under s. 220.1878 or s. 624.51058 by any taxpayer with
2398 respect to any contribution paid to the Live Local Program
2399 before the date of a determination of unconstitutionality or
2400 invalidity. The credit must be allowed at such time and in such
2401 a manner as if a determination of unconstitutionality or
2402 invalidity had not been made, provided that nothing in this
2403 subsection by itself or in combination with any other provision
2404 of law may result in the allowance of any credit to any taxpayer
2405 in excess of \$1 of credit for each dollar paid to an eligible
2406 charitable organization.

2407 (5) ADMINISTRATION; RULES.—

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2408 (a) The Department of Revenue and the corporation may
2409 develop a cooperative agreement to assist in the administration
2410 of this section, as needed.

2411 (b) The Department of Revenue may adopt rules necessary to
2412 administer this section, s. 220.1878, and s. 624.51058,
2413 including rules establishing application forms, procedures
2414 governing the approval of tax credits and carryforward tax
2415 credits under subsection (3), and procedures to be followed by
2416 taxpayers when claiming approved tax credits on their returns.

2417 (c) Notwithstanding any provision of s. 213.053 to the
2418 contrary, sharing information with the corporation related to
2419 this tax credit is considered the conduct of the Department of
2420 Revenue's official duties as contemplated in s. 213.053(8)(c),
2421 and the Department of Revenue is specifically authorized to
2422 share information as needed to administer this program.

2423 (d) By August 15, 2023, and by each August 15 thereafter,
2424 the Department of Revenue shall determine the 500 taxpayers with
2425 the greatest total corporate income or franchise tax due as
2426 reported on the taxpayer's return filed pursuant to s. 220.22
2427 during the previous calendar year and notify those taxpayers of
2428 the existence of the Live Local Program and the process for
2429 obtaining an allocation of the tax credit cap. The Department of
2430 Revenue shall confer with the corporation in the drafting of the
2431 notification. The Department of Revenue may provide this
2432 notification by electronic means.

2433 Section 33. Section 420.5096, Florida Statutes, is created
2434 to read:

2435 420.5096 Florida Hometown Hero Program.—

2436 (1) The Legislature finds that individual homeownership is

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2437 vital to building long-term housing and financial security. With
2438 rising home prices, down payment and closing costs are often
2439 significant barriers to homeownership for working Floridians.
2440 Each person in Florida's hometown workforce is essential to
2441 creating thriving communities, and the Legislature finds that
2442 the ability of Floridians to reside within the communities in
2443 which they work is of great importance. Therefore, the
2444 Legislature finds that providing assistance to homebuyers in
2445 this state by reducing the amount of down payment and closing
2446 costs is a necessary step toward expanding access to
2447 homeownership and achieving safe, decent, and affordable housing
2448 for all Floridians.

2449 (2) The Florida Hometown Hero Program is created to assist
2450 Florida's hometown workforce in attaining homeownership by
2451 providing financial assistance to residents to purchase a home
2452 as their primary residence. Under the program, a borrower may
2453 apply to the corporation for a loan to reduce the amount of the
2454 down payment and closing costs paid by the borrower by a minimum
2455 of \$10,000 and up to 5 percent of the first mortgage loan, not
2456 exceeding \$35,000. Loans must be made available at a zero
2457 percent interest rate and must be made available for the term of
2458 the first mortgage. The balance of any loan is due at closing if
2459 the property is sold, refinanced, rented, or transferred, unless
2460 otherwise approved by the corporation.

2461 (3) For loans made available pursuant to s.
2462 420.507(23)(a)1. or 2., the corporation may underwrite and make
2463 those mortgage loans through the program to persons or families
2464 who have household incomes that do not exceed 150 percent of the
2465 state median income or local median income, whichever is

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2466 greater. A borrower must be seeking to purchase a home as a
2467 primary residence; a first-time homebuyer and a Florida
2468 resident; and employed full-time by a Florida-based employer.
2469 The borrower must provide documentation of full-time employment,
2470 or full-time status for self-employed individuals, of 35 hours
2471 or more per week. The requirement to be a first-time homebuyer
2472 does not apply to a borrower who is an active duty servicemember
2473 of a branch of the armed forces or the Florida National Guard,
2474 as defined in s. 250.01, or a veteran.

2475 (4) Loans made under the Florida Hometown Hero Program may
2476 be used for the purchase of manufactured homes, as defined by s.
2477 320.01(2)(b), which were constructed after July 13, 1994.

2478 (5) This program is intended to be evergreen, and
2479 repayments for loans made under this program shall be retained
2480 within the program to make additional loans.

2481 Section 34. Subsection (3) is added to section 420.531,
2482 Florida Statutes, to read:

2483 420.531 Affordable Housing Catalyst Program.—

2484 (3) The corporation may contract with the entity providing
2485 statewide training and technical assistance to provide technical
2486 assistance to local governments to establish selection criteria
2487 and related provisions for requests for proposals or other
2488 competitive solicitations for use or lease of government-owned
2489 real property for affordable housing purposes. The entity
2490 providing statewide training and technical assistance may
2491 develop best practices or other key elements for successful use
2492 of public property for affordable housing, in conjunction with
2493 technical support provided under subsection (1).

2494 Section 35. Section 420.6075, Florida Statutes, is amended

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2495 to read:

2496 420.6075 Research and planning for affordable housing;
2497 annual housing report.—

2498 (1) The research and planning functions of the department
2499 shall include the collection of data on the need for affordable
2500 housing in this state and the extent to which that need is being
2501 met through federal, state, and local programs, in order to
2502 facilitate planning to meet the housing needs in this state and
2503 to enable the development of sound strategies and programs for
2504 affordable housing. To fulfill this function, the Shimberg
2505 Center for Housing Studies ~~Affordable Housing~~ at the University
2506 of Florida shall perform the following functions:

2507 (a) Quantify affordable housing needs in this ~~the~~ state by
2508 analyzing available data, including information provided through
2509 the housing elements of local comprehensive plans, and identify
2510 revisions in the housing element data requirements that would
2511 result in more uniform, meaningful information being obtained.

2512 (b) Document the results since 1980 of all programs
2513 administered by the department which provide for or act as
2514 incentives for housing production or improvement. Data on
2515 program results must include the number of units produced and
2516 the unit cost under each program.

2517 (c) Inventory the supply of affordable housing units made
2518 available through federal, state, and local programs. Data on
2519 the geographic distribution of affordable units must show the
2520 availability of units in each county and municipality.

2521 (2) By December 31 of each year, the Shimberg Center for
2522 Housing Studies ~~Affordable Housing~~ shall submit to the
2523 Legislature an updated housing report describing the supply of

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2524 and need for affordable housing. This annual housing report
2525 shall include:

2526 (a) A synopsis of training and technical assistance
2527 activities and community-based organization housing activities
2528 for the year.

2529 (b) A status report on the degree of progress toward
2530 meeting the housing objectives of the department's agency
2531 functional plan.

2532 (c) Recommended housing initiatives for the next fiscal
2533 year and recommended priorities for assistance to the various
2534 target populations within the spectrum of housing need.

2535 (3) The Shimberg Center for Housing Studies ~~Affordable~~
2536 ~~Housing~~ shall:

2537 (a) Conduct research on program options to address the need
2538 for affordable housing.

2539 (b) Conduct research on training models to be replicated or
2540 adapted to meet the needs of community-based organizations and
2541 state and local government staff involved in housing
2542 development.

2543 Section 36. Paragraph (a) of subsection (1) of section
2544 553.792, Florida Statutes, is amended to read:

2545 553.792 Building permit application to local government.—

2546 (1) (a) Within 10 days of an applicant submitting an
2547 application to the local government, the local government shall
2548 advise the applicant what information, if any, is needed to deem
2549 the application properly completed in compliance with the filing
2550 requirements published by the local government. If the local
2551 government does not provide written notice that the applicant
2552 has not submitted the properly completed application, the

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2553 application shall be automatically deemed properly completed and
2554 accepted. Within 45 days after receiving a completed
2555 application, a local government must notify an applicant if
2556 additional information is required for the local government to
2557 determine the sufficiency of the application, and shall specify
2558 the additional information that is required. The applicant must
2559 submit the additional information to the local government or
2560 request that the local government act without the additional
2561 information. While the applicant responds to the request for
2562 additional information, the 120-day period described in this
2563 subsection is tolled. Both parties may agree to a reasonable
2564 request for an extension of time, particularly in the event of a
2565 force majeure or other extraordinary circumstance. The local
2566 government must approve, approve with conditions, or deny the
2567 application within 120 days following receipt of a completed
2568 application. A local government shall maintain on its website a
2569 policy containing procedures and expectations for expedited
2570 processing of those building permits and development orders
2571 required by law to be expedited.

2572 Section 37. Subsection (7) of section 624.509, Florida
2573 Statutes, is amended to read:

2574 624.509 Premium tax; rate and computation.—

2575 (7) Credits and deductions against the tax imposed by this
2576 section shall be taken in the following order: deductions for
2577 assessments made pursuant to s. 440.51; credits for taxes paid
2578 under ss. 175.101 and 185.08; credits for income taxes paid
2579 under chapter 220 and the credit allowed under subsection (5),
2580 as these credits are limited by subsection (6); the credit
2581 allowed under s. 624.51057; the credit allowed under s.

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2582 624.51058; all other available credits and deductions.

2583 Section 38. Paragraph (c) of subsection (1) of section
 2584 624.5105, Florida Statutes, is amended to read:

2585 624.5105 Community contribution tax credit; authorization;
 2586 limitations; eligibility and application requirements;
 2587 administration; definitions; expiration.—

2588 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2589 (c) The total amount of tax credit which may be granted for
 2590 all programs approved under this section and ss. 212.08(5)(p)
 2591 and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
 2592 fiscal year and in each fiscal year thereafter for projects that
 2593 provide housing opportunities for persons with special needs as
 2594 defined in s. 420.0004 or homeownership opportunities for low-
 2595 income or very-low-income households as defined in s. 420.9071
 2596 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal
 2597 year thereafter for all other projects.

2598 Section 39. Section 624.51058, Florida Statutes, is created
 2599 to read:

2600 624.51058 Credit for contributions to the Live Local
 2601 Program.—

2602 (1) For taxable years beginning on or after January 1,
 2603 2023, there is allowed a credit of 100 percent of an eligible
 2604 contribution made to the Live Local Program under s. 420.50872
 2605 against any tax due for a taxable year under s. 624.509(1) after
 2606 deducting from such tax deductions for assessments made pursuant
 2607 to s. 440.51; credits for taxes paid under ss. 175.101 and
 2608 185.08; credits for income taxes paid under chapter 220; and the
 2609 credit allowed under s. 624.509(5), as such credit is limited by
 2610 s. 624.509(6). An eligible contribution must be made to the Live

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2611 Local Program on or before the date the taxpayer is required to
2612 file a return pursuant to ss. 624.509 and 624.5092. An insurer
2613 claiming a credit against premium tax liability under this
2614 section is not required to pay any additional retaliatory tax
2615 levied under s. 624.5091 as a result of claiming such credit.
2616 Section 624.5091 does not limit such credit in any manner.

2617 (2) Section 420.50872 applies to the credit authorized by
2618 this section.

2619 Section 40. (1) The Department of Revenue is authorized,
2620 and all conditions are deemed met, to adopt emergency rules
2621 under s. 120.54(4), Florida Statutes, for the purpose of
2622 implementing provisions related to the Live Local Program
2623 created by this act. Notwithstanding any other law, emergency
2624 rules adopted under this section are effective for 6 months
2625 after adoption and may be renewed during the pendency of
2626 procedures to adopt permanent rules addressing the subject of
2627 the emergency rules.

2628 (2) This section expires July 1, 2026.

2629 Section 41. For the 2023-2024 fiscal year, the sum of \$100
2630 million in nonrecurring funds from the General Revenue Fund is
2631 appropriated to the Florida Housing Finance Corporation to
2632 implement the Florida Hometown Hero Housing Program established
2633 in s. 420.5096, Florida Statutes, as created by this act.

2634 Section 42. For the 2023-2024 fiscal year, the sum of \$252
2635 million in nonrecurring funds from the Local Government Housing
2636 Trust Fund is appropriated in the Grants and Aids - Housing
2637 Finance Corporation (HFC) - State Housing Initiatives
2638 Partnership (SHIP) Program appropriation category to the Florida
2639 Housing Finance Corporation.

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2640 Section 43. For the 2023-2024 fiscal year, the sum of \$150
2641 million in recurring funds and \$109 million in nonrecurring
2642 funds from the State Housing Trust Fund is appropriated in the
2643 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
2644 Housing Programs appropriation category to the Florida Housing
2645 Finance Corporation. The recurring funds are appropriated to
2646 implement s. 420.50871, Florida Statutes, as created by this
2647 act.

2648 Section 44. For the 2022-2023 fiscal year, the sum of \$100
2649 million in nonrecurring funds from the General Revenue Fund is
2650 appropriated to the Florida Housing Finance Corporation to
2651 implement a competitive assistance loan program for new
2652 construction projects in the development pipeline that have not
2653 commenced construction and are experiencing verifiable cost
2654 increases due to market inflation. These funds are intended to
2655 support the corporation's efforts to maintain the viability of
2656 projects in the development pipeline as the unprecedented
2657 economic factors coupled with the housing crisis makes it of
2658 upmost importance to deliver much-needed affordable housing
2659 units in communities in a timely manner. Eligible projects are
2660 those that accepted an invitation to enter credit underwriting
2661 by the corporation for funding during the period of time of July
2662 1, 2020, through June 30, 2022. The corporation may establish
2663 such criteria and application processes as necessary to
2664 implement this section. The unexpended balance of funds
2665 appropriated to the corporation as of June 30, 2023, shall
2666 revert and is appropriated to the corporation for the same
2667 purpose for the 2023-2024 fiscal year. Any funds not awarded by
2668 December 1, 2023, must be used for the State Apartment Incentive

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2669 Loan Program under s. 420.5087, Florida Statutes. This section
2670 is effective upon becoming a law.

2671 Section 45. The Legislature finds and declares that this
2672 act fulfills an important state interest.

2673 Section 46. Except as otherwise expressly provided in this
2674 act and except for this section, which shall take effect upon
2675 becoming a law, this act shall take effect July 1, 2023.