



115778

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2023	.	
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The Committee on Finance and Tax (Burgess) recommended the following:

Senate Amendment (with title amendment)

Delete lines 20 - 55

and insert:

Section 1. Paragraph (o) of subsection (8) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(o) Information relative to ss. 220.1845, 220.199, and



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11 376.30781 to the Department of Environmental Protection in the
12 conduct of its official business.

13
14 Disclosure of information under this subsection shall be
15 pursuant to a written agreement between the executive director
16 and the agency. Such agencies, governmental or nongovernmental,
17 shall be bound by the same requirements of confidentiality as
18 the Department of Revenue. Breach of confidentiality is a
19 misdemeanor of the first degree, punishable as provided by s.
20 775.082 or s. 775.083.

21 Section 2. Section 220.199, Florida Statutes, is created to
22 read:

23 220.199 Residential graywater system tax credit.—

24 (1) For purposes of this section, the term:

25 (a) "Developer" has the same meaning as in s. 380.031(2).

26 (b) "Graywater" has the same meaning as in s.

27 381.0065(2)(f).

28 (2) For taxable years beginning on or after January 1,
29 2024, a developer or homebuilder is eligible to receive a credit
30 against the tax imposed by this chapter in an amount up to 50
31 percent of the cost of each NSF/ANSI 350 Class R certified
32 noncommercial, residential graywater system purchased during the
33 taxable year. The tax credit may not exceed \$4,200 for each
34 system purchased.

35 (3) To claim a credit under this section, a developer or
36 homebuilder must submit an application to the Department of
37 Environmental Protection which includes documentation showing
38 that the developer or homebuilder has purchased for use in this
39 state a graywater system meeting the requirements of subsection



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40 (2) and that the graywater system meets the functionality
41 assurances provided in s. 403.892(3)(c). The Department of
42 Environmental Protection shall make a determination on the
43 eligibility of the applicant for the credit sought and shall
44 certify the determination to the applicant and the Department of
45 Revenue within 60 days after receipt of a completed application.
46 The taxpayer must attach the certification from the Department
47 of Environmental Protection to the tax return on which the
48 credit is claimed.

49 (4) Any unused tax credit authorized under this section may
50 be carried forward and claimed by the taxpayer for up to 2
51 taxable years.

52 (5) The Department of Revenue shall adopt rules to
53 administer this section, including, but not limited to, rules
54 prescribing forms for a credit and any evidence needed to
55 substantiate a claim for a credit under this section.

56 (6) The Department of Environmental Protection shall adopt
57 rules to administer this section, including, but not limited to,
58 rules relating to application forms for credit approval and
59 certification and the application and certification procedures,
60 guidelines, and requirements necessary to administer this
61 section.

62
63 ===== T I T L E A M E N D M E N T =====

64 And the title is amended as follows:

65 Delete lines 3 - 11

66 and insert:

67 credits; amending s. 213.053, F.S.; authorizing the
68 Department of Revenue to provide certain information



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69 to the Department of Environmental Protection;
70 creating s. 220.199, F.S.; defining terms; providing a
71 tax credit to developers and homebuilders for certain
72 graywater systems purchased during the taxable year;
73 providing a cap on the amount of the tax credit per
74 system; specifying information the developer or
75 homebuilder must provide to the Department of
76 Environmental Protection; requiring the Department of
77 Environmental Protection to certify to the applicant
78 and the Department of Revenue its determination of an
79 applicant's eligibility for the tax credit within a
80 specified timeframe; authorizing tax credits to be
81 carried forward for up to a specified number of years;
82 requiring the Department of Revenue and the Department
83 of Environmental Protection to adopt rules; amending
84 s.