

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.
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
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
 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
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
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
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.

204

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

206

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

208 Section 2. Section 125.0103, Florida Statutes, is
 209 amended 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
 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~~
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 No 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
 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
 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
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
 355 to 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

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376 housing, offered for sale and the proceeds used to purchase land
377 for the development of affordable housing or to increase the
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
 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
 421 mixed-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
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
 457 to 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
 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~~
 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~~

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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~~
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
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
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.

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

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
689 amount as specified by the Fair Market Rents published by the
690 United States Department of Housing and Urban Development most
691 recently adopted by the corporation or 90 percent of the fair
692 market value rent as determined by a rental market study meeting
693 the 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
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.

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
740 not meet the eligibility criteria, the corporation must notify
741 the property owner and include the reasons for such
742 determination.

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

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

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

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

772 (l) Property receiving an exemption pursuant to s.
773 196.1979 is not eligible for this exemption.

774 (m) A rental market study submitted as required by
775 paragraph (f) must identify the fair market value rent of each

776 unit for which a property owner seeks an exemption. Only a
 777 certified general appraiser as defined in s. 475.611 may issue a
 778 rental market study. The certified general appraiser must be
 779 independent of the property owner who requests the rental market
 780 study. In preparing the rental market study, a certified general
 781 appraiser shall comply with the standards of professional
 782 practice pursuant to part II of chapter 475 and use comparable
 783 property within the same geographic area and of the same type as
 784 the property for which the exemption is sought. A rental market
 785 study must have been completed within 3 years before submission
 786 of the application.

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

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

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

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

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

801 exemption, the portions of property must be:

802 1. Used to house natural persons or families meeting the
803 extremely-low-income and very-low-income limits specified in s.
804 420.0004;

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

809 3. Rented for an amount no greater than the amount as
810 specified by the Fair Market Rents published by the U.S.
811 Department of Housing and Urban Development most recently
812 adopted by the corporation or 90 percent of the fair market
813 value rent as determined by a rental market study meeting the
814 requirements of subsection (4), whichever is less; and

815 4. Rented at a monthly amount, including taxes, insurance,
816 and utilities, which does not exceed 30 percent of:

817 a. Fifty percent of the median annual adjusted gross
818 income for households within this state, within the metropolitan
819 statistical area, or, if not within a metropolitan statistical
820 area, within the county in which the person or family resides,
821 whichever is greater, if such housing houses natural persons or
822 families whose total annual adjusted gross household income is
823 greater than 30 percent but not more than 50 percent of such
824 median annual adjusted gross income; or

825 b. Thirty percent of the median annual adjusted gross

826 income for households within this state, within the metropolitan
827 statistical area, or, if not within a metropolitan statistical
828 area, within the county in which the person or family resides,
829 whichever is greater, if such housing houses natural persons or
830 families whose total annual adjusted gross household income does
831 not exceed 30 percent of such median annual adjusted gross
832 income.

833 (b) Qualified property may receive an ad valorem property
834 tax exemption of:

835 1. Up to 75 percent of the assessed value of each
836 residential unit used to provide affordable housing if fewer
837 than 100 percent of the multifamily project's residential units
838 are used to provide affordable housing meeting the requirements
839 of this section.

840 2. Up to 100 percent of the assessed value if 100 percent
841 of the multifamily project's residential units are used to
842 provide affordable housing meeting the requirements of this
843 section.

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

850 (2) If a residential unit that in the previous year

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

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

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

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

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

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

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

876 an exemption.

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

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

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

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

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

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

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

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

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

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

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

926 (5) An ordinance adopted under this section must expire
927 before the fourth January 1 after adoption; however, the board
928 of county commissioners or the governing body of the
929 municipality may adopt a new ordinance to renew the exemption.
930 The board of county commissioners or the governing body of the
931 municipality shall deliver a copy of an ordinance adopted under
932 this section to the department and the property appraiser within
933 10 days after its adoption. If the ordinance expires or is
934 repealed, the board of county commissioners or the governing
935 body of the municipality must notify the department and the
936 property appraiser within 10 days after its expiration or
937 repeal.

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

951 owner improperly receiving the exemption may not be assessed a
 952 penalty or interest.

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

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

956 201.15 Distribution of taxes collected.—All taxes
 957 collected under this chapter are hereby pledged and shall be
 958 first made available to make payments when due on bonds issued
 959 pursuant to s. 215.618 or s. 215.619, or any other bonds
 960 authorized to be issued on a parity basis with such bonds. Such
 961 pledge and availability for the payment of these bonds shall
 962 have priority over any requirement for the ~~payment of service~~
 963 ~~charges or~~ costs of collection and enforcement under this
 964 section. ~~All taxes collected under this chapter, except taxes~~
 965 ~~distributed to the Land Acquisition Trust Fund pursuant to~~
 966 ~~subsections (1) and (2), are subject to the service charge~~
 967 ~~imposed in s. 215.20(1).~~ Before distribution pursuant to this
 968 section, the Department of Revenue shall deduct amounts
 969 necessary to pay the costs of the collection and enforcement of
 970 the tax levied by this chapter. The costs ~~and service charge~~ may
 971 not be levied against any portion of taxes pledged to debt
 972 service on bonds to the extent that the costs ~~and service charge~~
 973 are required to pay any amounts relating to the bonds. All of
 974 the costs of the collection and enforcement of the tax levied by
 975 this chapter ~~and the service charge~~ shall be available and

976 transferred to the extent necessary to pay debt service and any
 977 other amounts payable with respect to bonds authorized before
 978 January 1, 2017, secured by revenues distributed pursuant to
 979 this section. All taxes remaining after deduction of costs shall
 980 be distributed as follows:

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

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

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

994 (a) Payment of debt service or funding of debt service
 995 reserve funds, rebate obligations, or other amounts payable with
 996 respect to Florida Forever bonds issued pursuant to s. 215.618.
 997 The amount used for such purposes may not exceed \$300 million in
 998 each fiscal year. It is the intent of the Legislature that all
 999 bonds issued to fund the Florida Forever Act be retired by
 1000 December 31, 2040. Except for bonds issued to refund previously

1001 issued bonds, no series of bonds may be issued pursuant to this
 1002 paragraph unless such bonds are approved and the debt service
 1003 for the remainder of the fiscal year in which the bonds are
 1004 issued is specifically appropriated in the General
 1005 Appropriations Act or other law with respect to bonds issued for
 1006 the purposes of s. 373.4598.

1007 (b) Payment of debt service or funding of debt service
 1008 reserve funds, rebate obligations, or other amounts due with
 1009 respect to Everglades restoration bonds issued pursuant to s.
 1010 215.619. Taxes distributed under paragraph (a) and this
 1011 paragraph must be collectively distributed on a pro rata basis
 1012 when the available moneys under this subsection are not
 1013 sufficient to cover the amounts required under paragraph (a) and
 1014 this paragraph.

1015
 1016 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 1017 and ratably secured by moneys distributable to the Land
 1018 Acquisition Trust Fund.

1019 (4) After the required distributions to the Land
 1020 Acquisition Trust Fund pursuant to subsections (1) and (2), the
 1021 lesser of 8 percent of the remainder or \$150 million in each
 1022 fiscal year shall be paid into the State Treasury to the credit
 1023 of the State Housing Trust Fund and shall be expended pursuant
 1024 to s. 420.50871. If 8 percent of the remainder is greater than
 1025 \$150 million in any fiscal year, the difference between 8

1026 percent of the remainder and \$150 million shall be paid into the
 1027 State Treasury to the credit of the General Revenue Fund. ~~and~~
 1028 ~~deduction of the service charge imposed pursuant to s.~~

1029 ~~215.20(1),~~ The remainder shall be distributed as follows:

1030 (a) The lesser of 20.5453 percent of the remainder or
 1031 \$466.75 million in each fiscal year shall be paid into the State
 1032 Treasury to the credit of the State Transportation Trust Fund.
 1033 Notwithstanding any other law, the amount credited to the State
 1034 Transportation Trust Fund shall be used for:

1035 1. Capital funding for the New Starts Transit Program,
 1036 authorized by Title 49, U.S.C. s. 5309 and specified in s.
 1037 341.051, in the amount of 10 percent of the funds;

1038 2. The Small County Outreach Program specified in s.
 1039 339.2818, in the amount of 10 percent of the funds;

1040 3. The Strategic Intermodal System specified in ss.
 1041 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
 1042 of the funds after deduction of the payments required pursuant
 1043 to subparagraphs 1. and 2.; and

1044 4. The Transportation Regional Incentive Program specified
 1045 in s. 339.2819, in the amount of 25 percent of the funds after
 1046 deduction of the payments required pursuant to subparagraphs 1.
 1047 and 2. The first \$60 million of the funds allocated pursuant to
 1048 this subparagraph shall be allocated annually to the Florida
 1049 Rail Enterprise for the purposes established in s. 341.303(5).

1050 (b) The lesser of 0.1456 percent of the remainder or \$3.25

1051 million in each fiscal year shall be paid into the State
1052 Treasury to the credit of the Grants and Donations Trust Fund in
1053 the Department of Economic Opportunity to fund technical
1054 assistance to local governments.

1055
1056 Moneys distributed pursuant to paragraphs (a) and (b) may not be
1057 pledged for debt service unless such pledge is approved by
1058 referendum of the voters.

1059 (c) An amount equaling 4.5 percent of the remainder in
1060 each fiscal year shall be paid into the State Treasury to the
1061 credit of the State Housing Trust Fund. The funds shall be used
1062 as follows:

1063 1. Half of that amount shall be used for the purposes for
1064 which the State Housing Trust Fund was created and exists by
1065 law.

1066 2. Half of that amount shall be paid into the State
1067 Treasury to the credit of the Local Government Housing Trust
1068 Fund and used for the purposes for which the Local Government
1069 Housing Trust Fund was created and exists by law.

1070 (d) An amount equaling 5.20254 percent of the remainder in
1071 each fiscal year shall be paid into the State Treasury to the
1072 credit of the State Housing Trust Fund. Of such funds:

1073 1. Twelve and one-half percent of that amount shall be
1074 deposited into the State Housing Trust Fund and expended by the
1075 Department of Economic Opportunity and the Florida Housing

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1076 Finance Corporation for the purposes for which the State Housing
1077 Trust Fund was created and exists by law.

1078 2. Eighty-seven and one-half percent of that amount shall
1079 be distributed to the Local Government Housing Trust Fund and
1080 used for the purposes for which the Local Government Housing
1081 Trust Fund was created and exists by law. Funds from this
1082 category may also be used to provide for state and local
1083 services to assist the homeless.

1084 (e) The lesser of 0.017 percent of the remainder or
1085 \$300,000 in each fiscal year shall be paid into the State
1086 Treasury to the credit of the General Inspection Trust Fund to
1087 be used to fund oyster management and restoration programs as
1088 provided in s. 379.362(3).

1089 (f) A total of \$75 million shall be paid into the State
1090 Treasury to the credit of the State Economic Enhancement and
1091 Development Trust Fund within the Department of Economic
1092 Opportunity.

1093 (g) An amount equaling 5.4175 percent of the remainder
1094 shall be paid into the Resilient Florida Trust Fund to be used
1095 for the purposes for which the Resilient Florida Trust Fund was
1096 created and exists by law. Funds may be used for planning and
1097 project grants.

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

1101 specified in s. 403.0673.

1102 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
 1103 to the State Housing Trust Fund and expended pursuant to s.
 1104 420.50871 and funds distributed to the State Housing Trust Fund
 1105 and the Local Government Housing Trust Fund pursuant to
 1106 paragraphs (4)(c) and (d) ~~paragraph (4)(e)~~ may not be
 1107 transferred to the General Revenue Fund in the General
 1108 Appropriations Act.

1109 (6) After the distributions provided in the preceding
 1110 subsections, any remaining taxes shall be paid into the State
 1111 Treasury to the credit of the General Revenue Fund.

1112 Section 11. The amendments made by this act to s. 201.15,
 1113 Florida Statutes, expire on July 1, 2033, and the text of that
 1114 section shall revert to that in existence on June 30, 2023,
 1115 except that any amendments to such text enacted other than by
 1116 this act shall be preserved and continue to operate to the
 1117 extent that such amendments are not dependent upon the portions
 1118 of the text which expire pursuant to this section.

1119 Section 12. Paragraph (p) of subsection (5) of section
 1120 212.08, Florida Statutes, is amended, and paragraph (v) is added
 1121 to that subsection, to read:

1122 212.08 Sales, rental, use, consumption, distribution, and
 1123 storage tax; specified exemptions.—The sale at retail, the
 1124 rental, the use, the consumption, the distribution, and the
 1125 storage to be used or consumed in this state of the following

1126 are hereby specifically exempt from the tax imposed by this
 1127 chapter.

1128 (5) EXEMPTIONS; ACCOUNT OF USE.—

1129 (p) *Community contribution tax credit for donations.*—

1130 1. Authorization.—Persons who are registered with the
 1131 department under s. 212.18 to collect or remit sales or use tax
 1132 and who make donations to eligible sponsors are eligible for tax
 1133 credits against their state sales and use tax liabilities as
 1134 provided in this paragraph:

1135 a. The credit shall be computed as 50 percent of the
 1136 person's approved annual community contribution.

1137 b. The credit shall be granted as a refund against state
 1138 sales and use taxes reported on returns and remitted in the 12
 1139 months preceding the date of application to the department for
 1140 the credit as required in sub-subparagraph 3.c. If the annual
 1141 credit is not fully used through such refund because of
 1142 insufficient tax payments during the applicable 12-month period,
 1143 the unused amount may be included in an application for a refund
 1144 made pursuant to sub-subparagraph 3.c. in subsequent years
 1145 against the total tax payments made for such year. Carryover
 1146 credits may be applied for a 3-year period without regard to any
 1147 time limitation that would otherwise apply under s. 215.26.

1148 c. A person may not receive more than \$200,000 in annual
 1149 tax credits for all approved community contributions made in any
 1150 one year.

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1151 d. All proposals for the granting of the tax credit
1152 require the prior approval of the Department of Economic
1153 Opportunity.

1154 e. The total amount of tax credits which may be granted
1155 for all programs approved under this paragraph and ss. 220.183
1156 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
1157 fiscal year and in each fiscal year thereafter for projects that
1158 provide housing opportunities for persons with special needs or
1159 homeownership opportunities for low-income households or very-
1160 low-income households and \$4.5 million in the 2022-2023 fiscal
1161 year and in each fiscal year thereafter for all other projects.
1162 As used in this paragraph, the term "person with special needs"
1163 has the same meaning as in s. 420.0004 and the terms "low-income
1164 person," "low-income household," "very-low-income person," and
1165 "very-low-income household" have the same meanings as in s.
1166 420.9071.

1167 f. A person who is eligible to receive the credit provided
1168 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1169 credit only under one section of the person's choice.

1170 2. Eligibility requirements.—

1171 a. A community contribution by a person must be in the
1172 following form:

1173 (I) Cash or other liquid assets;

1174 (II) Real property, including 100 percent ownership of a
1175 real property holding company;

1176 (III) Goods or inventory; or
 1177 (IV) Other physical resources identified by the Department
 1178 of Economic Opportunity.

1179
 1180 For purposes of this sub-subparagraph, the term "real property
 1181 holding company" means a Florida entity, such as a Florida
 1182 limited liability company, that is wholly owned by the person;
 1183 is the sole owner of real property, as defined in s.

1184 192.001(12), located in this ~~the~~ state; is disregarded as an
 1185 entity for federal income tax purposes pursuant to 26 C.F.R. s.
 1186 301.7701-3(b)(1)(ii); and at the time of contribution to an
 1187 eligible sponsor, has no material assets other than the real
 1188 property and any other property that qualifies as a community
 1189 contribution.

1190 b. All community contributions must be reserved
 1191 exclusively for use in a project. As used in this sub-
 1192 subparagraph, the term "project" means activity undertaken by an
 1193 eligible sponsor which is designed to construct, improve, or
 1194 substantially rehabilitate housing that is affordable to low-
 1195 income households or very-low-income households; designed to
 1196 provide housing opportunities for persons with special needs;
 1197 designed to provide commercial, industrial, or public resources
 1198 and facilities; or designed to improve entrepreneurial and job-
 1199 development opportunities for low-income persons. A project may
 1200 be the investment necessary to increase access to high-speed

1201 broadband capability in a rural community that had an enterprise
1202 zone designated pursuant to chapter 290 as of May 1, 2015,
1203 including projects that result in improvements to communications
1204 assets that are owned by a business. A project may include the
1205 provision of museum educational programs and materials that are
1206 directly related to a project approved between January 1, 1996,
1207 and December 31, 1999, and located in an area which was in an
1208 enterprise zone designated pursuant to s. 290.0065 as of May 1,
1209 2015. This paragraph does not preclude projects that propose to
1210 construct or rehabilitate housing for low-income households or
1211 very-low-income households on scattered sites or housing
1212 opportunities for persons with special needs. With respect to
1213 housing, contributions may be used to pay the following eligible
1214 special needs, low-income, and very-low-income housing-related
1215 activities:

1216 (I) Project development impact and management fees for
1217 special needs, low-income, or very-low-income housing projects;

1218 (II) Down payment and closing costs for persons with
1219 special needs, low-income persons, and very-low-income persons;

1220 (III) Administrative costs, including housing counseling
1221 and marketing fees, not to exceed 10 percent of the community
1222 contribution, directly related to special needs, low-income, or
1223 very-low-income projects; and

1224 (IV) Removal of liens recorded against residential
1225 property by municipal, county, or special district local

1226 governments if satisfaction of the lien is a necessary precedent
 1227 to the transfer of the property to a low-income person or very-
 1228 low-income person for the purpose of promoting home ownership.

1229 Contributions for lien removal must be received from a
 1230 nonrelated third party.

1231 c. The project must be undertaken by an "eligible
 1232 sponsor," which includes:

1233 (I) A community action program;

1234 (II) A nonprofit community-based development organization
 1235 whose mission is the provision of housing for persons with
 1236 special needs, low-income households, or very-low-income
 1237 households or increasing entrepreneurial and job-development
 1238 opportunities for low-income persons;

1239 (III) A neighborhood housing services corporation;

1240 (IV) A local housing authority created under chapter 421;

1241 (V) A community redevelopment agency created under s.
 1242 163.356;

1243 (VI) A historic preservation district agency or
 1244 organization;

1245 (VII) A local workforce development board;

1246 (VIII) A direct-support organization as provided in s.
 1247 1009.983;

1248 (IX) An enterprise zone development agency created under
 1249 s. 290.0056;

1250 (X) A community-based organization incorporated under

1251 chapter 617 which is recognized as educational, charitable, or
 1252 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 1253 and whose bylaws and articles of incorporation include
 1254 affordable housing, economic development, or community
 1255 development as the primary mission of the corporation;
 1256 (XI) Units of local government;
 1257 (XII) Units of state government; or
 1258 (XIII) Any other agency that the Department of Economic
 1259 Opportunity designates by rule.

1260
 1261 A contributing person may not have a financial interest in the
 1262 eligible sponsor.

1263 d. The project must be located in an area which was in an
 1264 enterprise zone designated pursuant to chapter 290 as of May 1,
 1265 2015, or a Front Porch Florida Community, unless the project
 1266 increases access to high-speed broadband capability in a rural
 1267 community that had an enterprise zone designated pursuant to
 1268 chapter 290 as of May 1, 2015, but is physically located outside
 1269 the designated rural zone boundaries. Any project designed to
 1270 construct or rehabilitate housing for low-income households or
 1271 very-low-income households or housing opportunities for persons
 1272 with special needs is exempt from the area requirement of this
 1273 sub-subparagraph.

1274 e.(I) If, during the first 10 business days of the state
 1275 fiscal year, eligible tax credit applications for projects that

1276 provide housing opportunities for persons with special needs or
 1277 homeownership opportunities for low-income households or very-
 1278 low-income households are received for less than the annual tax
 1279 credits available for those projects, the Department of Economic
 1280 Opportunity shall grant tax credits for those applications and
 1281 grant remaining tax credits on a first-come, first-served basis
 1282 for subsequent eligible applications received before the end of
 1283 the state fiscal year. If, during the first 10 business days of
 1284 the state fiscal year, eligible tax credit applications for
 1285 projects that provide housing opportunities for persons with
 1286 special needs or homeownership opportunities for low-income
 1287 households or very-low-income households are received for more
 1288 than the annual tax credits available for those projects, the
 1289 Department of Economic Opportunity shall grant the tax credits
 1290 for those applications as follows:

1291 (A) If tax credit applications submitted for approved
 1292 projects of an eligible sponsor do not exceed \$200,000 in total,
 1293 the credits shall be granted in full if the tax credit
 1294 applications are approved.

1295 (B) If tax credit applications submitted for approved
 1296 projects of an eligible sponsor exceed \$200,000 in total, the
 1297 amount of tax credits granted pursuant to sub-sub-sub-
 1298 subparagraph (A) shall be subtracted from the amount of
 1299 available tax credits, and the remaining credits shall be
 1300 granted to each approved tax credit application on a pro rata

1301 basis.

1302 (II) If, during the first 10 business days of the state
1303 fiscal year, eligible tax credit applications for projects other
1304 than those that provide housing opportunities for persons with
1305 special needs or homeownership opportunities for low-income
1306 households or very-low-income households are received for less
1307 than the annual tax credits available for those projects, the
1308 Department of Economic Opportunity shall grant tax credits for
1309 those applications and shall grant remaining tax credits on a
1310 first-come, first-served basis for subsequent eligible
1311 applications received before the end of the state fiscal year.
1312 If, during the first 10 business days of the state fiscal year,
1313 eligible tax credit applications for projects other than those
1314 that provide housing opportunities for persons with special
1315 needs or homeownership opportunities for low-income households
1316 or very-low-income households are received for more than the
1317 annual tax credits available for those projects, the Department
1318 of Economic Opportunity shall grant the tax credits for those
1319 applications on a pro rata basis.

1320 3. Application requirements.—

1321 a. An eligible sponsor seeking to participate in this
1322 program must submit a proposal to the Department of Economic
1323 Opportunity which sets forth the name of the sponsor, a
1324 description of the project, and the area in which the project is
1325 located, together with such supporting information as is

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1326 prescribed by rule. The proposal must also contain a resolution
1327 from the local governmental unit in which the project is located
1328 certifying that the project is consistent with local plans and
1329 regulations.

1330 b. A person seeking to participate in this program must
1331 submit an application for tax credit to the Department of
1332 Economic Opportunity which sets forth the name of the sponsor; a
1333 description of the project; and the type, value, and purpose of
1334 the contribution. The sponsor shall verify, in writing, the
1335 terms of the application and indicate its receipt of the
1336 contribution, and such verification must accompany the
1337 application for tax credit. The person must submit a separate
1338 tax credit application to the Department of Economic Opportunity
1339 for each individual contribution that it makes to each
1340 individual project.

1341 c. A person who has received notification from the
1342 Department of Economic Opportunity that a tax credit has been
1343 approved must apply to the department to receive the refund.
1344 Application must be made on the form prescribed for claiming
1345 refunds of sales and use taxes and be accompanied by a copy of
1346 the notification. A person may submit only one application for
1347 refund to the department within a 12-month period.

1348 4. Administration.—

1349 a. The Department of Economic Opportunity may adopt rules
1350 necessary to administer this paragraph, including rules for the

1351 approval or disapproval of proposals by a person.

1352 b. The decision of the Department of Economic Opportunity
 1353 must be in writing, and, if approved, the notification shall
 1354 state the maximum credit allowable to the person. Upon approval,
 1355 the Department of Economic Opportunity shall transmit a copy of
 1356 the decision to the department.

1357 c. The Department of Economic Opportunity shall
 1358 periodically monitor all projects in a manner consistent with
 1359 available resources to ensure that resources are used in
 1360 accordance with this paragraph; however, each project must be
 1361 reviewed at least once every 2 years.

1362 d. The Department of Economic Opportunity shall, in
 1363 consultation with the statewide and regional housing and
 1364 financial intermediaries, market the availability of the
 1365 community contribution tax credit program to community-based
 1366 organizations.

1367 (v) Building materials used in construction of affordable
 1368 housing units.—

1369 1. As used in this paragraph, the term:

1370 a. "Affordable housing development" means property that
 1371 has units subject to an agreement with the Florida Housing
 1372 Finance Corporation pursuant to chapter 420 recorded in the
 1373 official records of the county in which the property is located
 1374 to provide affordable housing to natural persons or families
 1375 meeting the extremely-low-income, very-low-income, or low-income

1376 limits specified in s. 420.0004.

1377 b. "Building materials" means tangible personal property
 1378 that becomes a component part of eligible residential units in
 1379 an affordable housing development. The term includes appliances
 1380 and does not include plants, landscaping, fencing, and
 1381 hardscaping.

1382 c. "Eligible residential units" means newly constructed
 1383 units within an affordable housing development which are
 1384 restricted under the land use restriction agreement.

1385 d. "Newly constructed" means improvements to real property
 1386 which did not previously exist or the construction of a new
 1387 improvement where an old improvement was removed. The term does
 1388 not include the renovation, restoration, rehabilitation,
 1389 modification, alteration, or expansion of buildings already
 1390 located on the parcel on which the eligible residential unit is
 1391 built.

1392 e. "Real property" has the same meaning as provided in s.
 1393 192.001(12).

1394 f. "Substantially completed" has the same meaning as in s.
 1395 192.042(1).

1396 2. Building materials used in eligible residential units
 1397 are exempt from the tax imposed by this chapter if an owner
 1398 demonstrates to the satisfaction of the department that the
 1399 requirements of this paragraph have been met. Except as provided
 1400 in subparagraph 3., this exemption inures to the owner at the

1401 time an eligible residential unit is substantially completed,
1402 but only through a refund of previously paid taxes. To receive a
1403 refund pursuant to this paragraph, the owner of the eligible
1404 residential units must file an application with the department.
1405 The application must include all of the following:

1406 a. The name and address of the person claiming the refund.
1407 b. An address and assessment roll parcel number of the
1408 real property that was improved for which a refund of previously
1409 paid taxes is being sought.

1410 c. A description of the eligible residential units for
1411 which a refund of previously paid taxes is being sought,
1412 including the number of such units.

1413 d. A copy of a valid building permit issued by the county
1414 or municipal building department for the eligible residential
1415 units.

1416 e. A sworn statement, under penalty of perjury, from the
1417 general contractor licensed in this state with whom the owner
1418 contracted to build the eligible residential units which
1419 specifies the building materials, the actual cost of the
1420 building materials, and the amount of sales tax paid in this
1421 state on the building materials, and which states that the
1422 improvement to the real property was newly constructed. If a
1423 general contractor was not used, the owner must make the sworn
1424 statement required by this sub-subparagraph. Copies of the
1425 invoices evidencing the actual cost of the building materials

1426 and the amount of sales tax paid on such building materials must
1427 be attached to the sworn statement provided by the general
1428 contractor or by the owner. If copies of such invoices are not
1429 attached, the cost of the building materials is deemed to be an
1430 amount equal to 40 percent of the increase in the final assessed
1431 value of the eligible residential units for ad valorem tax
1432 purposes less the most recent assessed value of land for the
1433 units.

1434 f. A certification by the local building code inspector
1435 that the eligible residential unit is substantially completed.

1436 g. A copy of the land use restriction agreement with the
1437 Florida Housing Finance Corporation for the eligible residential
1438 units.

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

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1451 governmental unit or agency, or nonprofit community-based
1452 organization seeking a refund which states that the building
1453 materials for which a refund is sought were funded by a
1454 community development block grant, the State Housing Initiatives
1455 Partnership Program, or a similar grant or loan program.

1456 4. The person seeking a refund must submit an application
1457 for refund to the department within 6 months after the eligible
1458 residential unit is deemed to be substantially completed by the
1459 local building code inspector or by November 1 after the
1460 improved property is first subject to assessment.

1461 5. Only one exemption through a refund of previously paid
1462 taxes may be claimed for any eligible residential unit. A refund
1463 may not be granted unless the amount to be refunded exceeds
1464 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1465 percent of the Florida sales or use tax paid on the cost of
1466 building materials as determined pursuant to sub-subparagraph
1467 2.e. The department shall issue a refund within 30 days after it
1468 formally approves a refund application.

1469 6. The department shall deduct 10 percent of each refund
1470 amount granted under this paragraph from the amount transferred
1471 into the Local Government Half-cent Sales Tax Clearing Trust
1472 Fund pursuant to s. 212.20 for the county area in which the
1473 eligible residential unit is located and shall transfer that
1474 amount to the General Revenue Fund.

1475 7. The department may adopt rules governing the manner and

1476 format of refund applications and may establish guidelines as to
 1477 the requisites for an affirmative showing of qualification for
 1478 exemption under this paragraph.

1479 8. This exemption does not apply to affordable housing
 1480 developments for which construction began before July 1, 2023.

1481 Section 13. Section 215.212, Florida Statutes, is created
 1482 to read:

1483 215.212 Service charge elimination.—

1484 (1) Notwithstanding s. 215.20(1), the service charge
 1485 provided in s. 215.20(1) may not be deducted from the proceeds
 1486 of the taxes distributed under s. 201.15.

1487 (2) This section is repealed July 1, 2033.

1488 Section 14. Paragraph (i) of subsection (1) of section
 1489 215.22, Florida Statutes, is amended to read:

1490 215.22 Certain income and certain trust funds exempt.—

1491 (1) The following income of a revenue nature or the
 1492 following trust funds shall be exempt from the appropriation
 1493 required by s. 215.20(1):

1494 (i) Bond proceeds or revenues dedicated for bond
 1495 repayment, ~~except for the Documentary Stamp Clearing Trust Fund~~
 1496 ~~administered by the Department of Revenue.~~

1497 Section 15. The amendment made by this act to s. 215.22,
 1498 Florida Statutes, expires on July 1, 2033, and the text of that
 1499 section shall revert to that in existence on June 30, 2023,
 1500 except that any amendments to such text enacted other than by

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1501 this act shall be preserved and continue to operate to the
1502 extent that such amendments are not dependent upon the portions
1503 of the text which expire pursuant to this section.

1504 Section 16. Subsection (8) of section 220.02, Florida
1505 Statutes, is amended to read:

1506 220.02 Legislative intent.—

1507 (8) It is the intent of the Legislature that credits
1508 against either the corporate income tax or the franchise tax be
1509 applied in the following order: those enumerated in s. 631.828,
1510 those enumerated in s. 220.191, those enumerated in s. 220.181,
1511 those enumerated in s. 220.183, those enumerated in s. 220.182,
1512 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1513 those enumerated in s. 220.184, those enumerated in s. 220.186,
1514 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1515 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1516 those enumerated in s. 220.1876, those enumerated in s.
1517 220.1877, those enumerated in s. 220.1878, those enumerated in
1518 s. 220.193, those enumerated in s. 288.9916, those enumerated in
1519 s. 220.1899, those enumerated in s. 220.194, those enumerated in
1520 s. 220.196, those enumerated in s. 220.198, and those enumerated
1521 in s. 220.1915.

1522 Section 17. Paragraph (a) of subsection (1) of section
1523 220.13, Florida Statutes, is amended to read:

1524 220.13 "Adjusted federal income" defined.—

1525 (1) The term "adjusted federal income" means an amount

1526 equal to the taxpayer's taxable income as defined in subsection
 1527 (2), or such taxable income of more than one taxpayer as
 1528 provided in s. 220.131, for the taxable year, adjusted as
 1529 follows:

1530 (a) *Additions.*—There shall be added to such taxable
 1531 income:

1532 1.a. The amount of any tax upon or measured by income,
 1533 excluding taxes based on gross receipts or revenues, paid or
 1534 accrued as a liability to the District of Columbia or any state
 1535 of the United States which is deductible from gross income in
 1536 the computation of taxable income for the taxable year.

1537 b. Notwithstanding sub-subparagraph a., if a credit taken
 1538 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
 1539 is added to taxable income in a previous taxable year under
 1540 subparagraph 11. and is taken as a deduction for federal tax
 1541 purposes in the current taxable year, the amount of the
 1542 deduction allowed shall not be added to taxable income in the
 1543 current year. The exception in this sub-subparagraph is intended
 1544 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
 1545 220.1877, or s. 220.1878 is added in the applicable taxable year
 1546 and does not result in a duplicate addition in a subsequent
 1547 year.

1548 2. The amount of interest which is excluded from taxable
 1549 income under s. 103(a) of the Internal Revenue Code or any other
 1550 federal law, less the associated expenses disallowed in the

1551 computation of taxable income under s. 265 of the Internal
 1552 Revenue Code or any other law, excluding 60 percent of any
 1553 amounts included in alternative minimum taxable income, as
 1554 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1555 taxpayer pays tax under s. 220.11(3).

1556 3. In the case of a regulated investment company or real
 1557 estate investment trust, an amount equal to the excess of the
 1558 net long-term capital gain for the taxable year over the amount
 1559 of the capital gain dividends attributable to the taxable year.

1560 4. That portion of the wages or salaries paid or incurred
 1561 for the taxable year which is equal to the amount of the credit
 1562 allowable for the taxable year under s. 220.181. This
 1563 subparagraph shall expire on the date specified in s. 290.016
 1564 for the expiration of the Florida Enterprise Zone Act.

1565 5. That portion of the ad valorem school taxes paid or
 1566 incurred for the taxable year which is equal to the amount of
 1567 the credit allowable for the taxable year under s. 220.182. This
 1568 subparagraph shall expire on the date specified in s. 290.016
 1569 for the expiration of the Florida Enterprise Zone Act.

1570 6. The amount taken as a credit under s. 220.195 which is
 1571 deductible from gross income in the computation of taxable
 1572 income for the taxable year.

1573 7. That portion of assessments to fund a guaranty
 1574 association incurred for the taxable year which is equal to the
 1575 amount of the credit allowable for the taxable year.

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1576 8. In the case of a nonprofit corporation which holds a
1577 pari-mutuel permit and which is exempt from federal income tax
1578 as a farmers' cooperative, an amount equal to the excess of the
1579 gross income attributable to the pari-mutuel operations over the
1580 attributable expenses for the taxable year.

1581 9. The amount taken as a credit for the taxable year under
1582 s. 220.1895.

1583 10. Up to nine percent of the eligible basis of any
1584 designated project which is equal to the credit allowable for
1585 the taxable year under s. 220.185.

1586 11. Any amount taken as a credit for the taxable year
1587 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.
1588 The addition in this subparagraph is intended to ensure that the
1589 same amount is not allowed for the tax purposes of this state as
1590 both a deduction from income and a credit against the tax. This
1591 addition is not intended to result in adding the same expense
1592 back to income more than once.

1593 12. The amount taken as a credit for the taxable year
1594 under s. 220.193.

1595 13. Any portion of a qualified investment, as defined in
1596 s. 288.9913, which is claimed as a deduction by the taxpayer and
1597 taken as a credit against income tax pursuant to s. 288.9916.

1598 14. The costs to acquire a tax credit pursuant to s.
1599 288.1254(5) that are deducted from or otherwise reduce federal
1600 taxable income for the taxable year.

1601 15. The amount taken as a credit for the taxable year
 1602 pursuant to s. 220.194.

1603 16. The amount taken as a credit for the taxable year
 1604 under s. 220.196. The addition in this subparagraph is intended
 1605 to ensure that the same amount is not allowed for the tax
 1606 purposes of this state as both a deduction from income and a
 1607 credit against the tax. The addition is not intended to result
 1608 in adding the same expense back to income more than once.

1609 17. The amount taken as a credit for the taxable year
 1610 pursuant to s. 220.198.

1611 18. The amount taken as a credit for the taxable year
 1612 pursuant to s. 220.1915.

1613 Section 18. Paragraph (c) of subsection (1) of section
 1614 220.183, Florida Statutes, is amended to read:

1615 220.183 Community contribution tax credit.—

1616 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1617 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1618 SPENDING.—

1619 (c) The total amount of tax credit which may be granted
 1620 for all programs approved under this section and ss.
 1621 212.08(5)(p) and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024
 1622 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for
 1623 projects that provide housing opportunities for persons with
 1624 special needs as defined in s. 420.0004 and homeownership
 1625 opportunities for low-income households or very-low-income

1626 households as defined in s. 420.9071 and \$4.5 million in the
 1627 2022-2023 fiscal year and in each fiscal year thereafter for all
 1628 other projects.

1629 Section 19. Subsection (2) of section 220.186, Florida
 1630 Statutes, is amended to read:

1631 220.186 Credit for Florida alternative minimum tax.—

1632 (2) The credit pursuant to this section shall be the
 1633 amount of the excess, if any, of the tax paid based upon taxable
 1634 income determined pursuant to s. 220.13(2)(k) over the amount of
 1635 tax which would have been due based upon taxable income without
 1636 application of s. 220.13(2)(k), before application of this
 1637 credit without application of any credit under s. 220.1875, s.
 1638 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1639 Section 20. Section 220.1878, Florida Statutes, is created
 1640 to read:

1641 220.1878 Credit for contributions to the Live Local
 1642 Program.—

1643 (1) For taxable years beginning on or after January 1,
 1644 2023, there is allowed a credit of 100 percent of an eligible
 1645 contribution made to the Live Local Program under s. 420.50872
 1646 against any tax due for a taxable year under this chapter after
 1647 the application of any other allowable credits by the taxpayer.
 1648 An eligible contribution must be made to the Live Local Program
 1649 on or before the date the taxpayer is required to file a return
 1650 pursuant to s. 220.222. The credit granted by this section must

1651 be reduced by the difference between the amount of federal
1652 corporate income tax, taking into account the credit granted by
1653 this section, and the amount of federal corporate income tax
1654 without application of the credit granted by this section.

1655 (2) A taxpayer who files a Florida consolidated return as
1656 a member of an affiliated group pursuant to s. 220.131(1) may be
1657 allowed the credit on a consolidated return basis; however, the
1658 total credit taken by the affiliated group is subject to the
1659 limitation established under subsection (1).

1660 (3) Section 420.50872 applies to the credit authorized by
1661 this section.

1662 (4) If a taxpayer applies and is approved for a credit
1663 under s. 420.50872 after timely requesting an extension to file
1664 under s. 220.222(2):

1665 (a) The credit does not reduce the amount of tax due for
1666 purposes of the department's determination as to whether the
1667 taxpayer was in compliance with the requirement to pay tentative
1668 taxes under ss. 220.222 and 220.32.

1669 (b) The taxpayer's noncompliance with the requirement to
1670 pay tentative taxes shall result in the revocation and
1671 rescindment of any such credit.

1672 (c) The taxpayer shall be assessed for any taxes,
1673 penalties, or interest due from the taxpayer's noncompliance
1674 with the requirement to pay tentative taxes.

1675 Section 21. Subsection (5) of section 253.034, Florida

1676 Statutes, is amended to read:
 1677 253.034 State-owned lands; uses.—
 1678 (5) Each manager of conservation lands shall submit to the
 1679 Division of State Lands a land management plan at least every 10
 1680 years in a form and manner adopted by rule of the board of
 1681 trustees and in accordance with s. 259.032. Each manager of
 1682 conservation lands shall also update a land management plan
 1683 whenever the manager proposes to add new facilities or make
 1684 substantive land use or management changes that were not
 1685 addressed in the approved plan, or within 1 year after the
 1686 addition of significant new lands. Each manager of
 1687 nonconservation lands shall submit to the Division of State
 1688 Lands a land use plan at least every 10 years in a form and
 1689 manner adopted by rule of the board of trustees. The division
 1690 shall review each plan for compliance with the requirements of
 1691 this subsection and the requirements of the rules adopted by the
 1692 board of trustees pursuant to this section. All nonconservation
 1693 land use plans, whether for single-use or multiple-use
 1694 properties, shall be managed to provide the greatest benefit to
 1695 the state. Plans for managed areas larger than 1,000 acres shall
 1696 contain an analysis of the multiple-use potential of the
 1697 property which includes the potential of the property to
 1698 generate revenues to enhance the management of the property. In
 1699 addition, the plan shall contain an analysis of the potential
 1700 use of private land managers to facilitate the restoration or

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1701 management of these lands and whether nonconservation lands
1702 would be more appropriately transferred to the county or
1703 municipality in which the land is located for the purpose of
1704 providing affordable multifamily rental housing that meets the
1705 criteria of s. 420.0004(3). If a newly acquired property has a
1706 valid conservation plan that was developed by a soil and
1707 conservation district, such plan shall be used to guide
1708 management of the property until a formal land use plan is
1709 completed.

1710 (a) State conservation lands shall be managed to ensure
1711 the conservation of this ~~the~~ state's plant and animal species
1712 and to ensure the accessibility of state lands for the benefit
1713 and enjoyment of all people of this ~~the~~ state, both present and
1714 future. Each land management plan for state conservation lands
1715 shall provide a desired outcome, describe both short-term and
1716 long-term management goals, and include measurable objectives to
1717 achieve those goals. Short-term goals shall be achievable within
1718 a 2-year planning period, and long-term goals shall be
1719 achievable within a 10-year planning period. These short-term
1720 and long-term management goals shall be the basis for all
1721 subsequent land management activities.

1722 (b) Short-term and long-term management goals for state
1723 conservation lands shall include measurable objectives for the
1724 following, as appropriate:

1725 1. Habitat restoration and improvement.

- 1726 2. Public access and recreational opportunities.
- 1727 3. Hydrological preservation and restoration.
- 1728 4. Sustainable forest management.
- 1729 5. Exotic and invasive species maintenance and control.
- 1730 6. Capital facilities and infrastructure.
- 1731 7. Cultural and historical resources.
- 1732 8. Imperiled species habitat maintenance, enhancement,
- 1733 restoration, or population restoration.

1734 (c) The land management plan shall, at a minimum, contain
 1735 the following elements:

- 1736 1. A physical description of the land.
- 1737 2. A quantitative data description of the land which
 1738 includes an inventory of forest and other natural resources;
 1739 exotic and invasive plants; hydrological features;
 1740 infrastructure, including recreational facilities; and other
 1741 significant land, cultural, or historical features. The
 1742 inventory shall reflect the number of acres for each resource
 1743 and feature, when appropriate. The inventory shall be of such
 1744 detail that objective measures and benchmarks can be established
 1745 for each tract of land and monitored during the lifetime of the
 1746 plan. All quantitative data collected shall be aggregated,
 1747 standardized, collected, and presented in an electronic format
 1748 to allow for uniform management reporting and analysis. The
 1749 information collected by the Department of Environmental
 1750 Protection pursuant to s. 253.0325(2) shall be available to the

1751 land manager and his or her assignee.

1752 3. A detailed description of each short-term and long-term
 1753 land management goal, the associated measurable objectives, and
 1754 the related activities that are to be performed to meet the land
 1755 management objectives. Each land management objective must be
 1756 addressed by the land management plan, and if practicable, a
 1757 land management objective may not be performed to the detriment
 1758 of the other land management objectives.

1759 4. A schedule of land management activities which contains
 1760 short-term and long-term land management goals and the related
 1761 measurable objective and activities. The schedule shall include
 1762 for each activity a timeline for completion, quantitative
 1763 measures, and detailed expense and manpower budgets. The
 1764 schedule shall provide a management tool that facilitates
 1765 development of performance measures.

1766 5. A summary budget for the scheduled land management
 1767 activities of the land management plan. For state lands
 1768 containing or anticipated to contain imperiled species habitat,
 1769 the summary budget shall include any fees anticipated from
 1770 public or private entities for projects to offset adverse
 1771 impacts to imperiled species or such habitat, which fees shall
 1772 be used solely to restore, manage, enhance, repopulate, or
 1773 acquire imperiled species habitat. The summary budget shall be
 1774 prepared in such manner that it facilitates computing an
 1775 aggregate of land management costs for all state-managed lands

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1776 using the categories described in s. 259.037(3).

1777 (d) Upon completion, the land management plan must be
1778 transmitted to the Acquisition and Restoration Council for
1779 review. The council shall have 90 days after receipt of the plan
1780 to review the plan and submit its recommendations to the board
1781 of trustees. During the review period, the land management plan
1782 may be revised if agreed to by the primary land manager and the
1783 council taking into consideration public input. The land
1784 management plan becomes effective upon approval by the board of
1785 trustees.

1786 (e) Land management plans are to be updated every 10 years
1787 on a rotating basis. Each updated land management plan must
1788 identify any conservation lands under the plan, in part or in
1789 whole, that are no longer needed for conservation purposes and
1790 could be disposed of in fee simple or with the state retaining a
1791 permanent conservation easement.

1792 (f) In developing land management plans, at least one
1793 public hearing shall be held in any one affected county.

1794 (g) The Division of State Lands shall make available to
1795 the public an electronic copy of each land management plan for
1796 parcels that exceed 160 acres in size. The division shall review
1797 each plan for compliance with the requirements of this
1798 subsection, the requirements of chapter 259, and the
1799 requirements of the rules adopted by the board of trustees
1800 pursuant to this section. The Acquisition and Restoration

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1801 Council shall also consider the propriety of the recommendations
1802 of the managing entity with regard to the future use of the
1803 property, the protection of fragile or nonrenewable resources,
1804 the potential for alternative or multiple uses not recognized by
1805 the managing entity, and the possibility of disposal of the
1806 property by the board of trustees. After its review, the council
1807 shall submit the plan, along with its recommendations and
1808 comments, to the board of trustees. The council shall
1809 specifically recommend to the board of trustees whether to
1810 approve the plan as submitted, approve the plan with
1811 modifications, or reject the plan. If the council fails to make
1812 a recommendation for a land management plan, the Secretary of
1813 Environmental Protection, Commissioner of Agriculture, or
1814 executive director of the Fish and Wildlife Conservation
1815 Commission or their designees shall submit the land management
1816 plan to the board of trustees.

1817 (h) The board of trustees shall consider the land
1818 management plan submitted by each entity and the recommendations
1819 of the Acquisition and Restoration Council and the Division of
1820 State Lands and shall approve the plan with or without
1821 modification or reject such plan. The use or possession of any
1822 such lands that is not in accordance with an approved land
1823 management plan is subject to termination by the board of
1824 trustees.

1825 (i)1. State nonconservation lands shall be managed to

1826 provide the greatest benefit to the state. State nonconservation
1827 lands may be grouped by similar land use types under one land
1828 use plan. Each land use plan shall, at a minimum, contain the
1829 following elements:

1830 a. A physical description of the land to include any
1831 significant natural or cultural resources as well as management
1832 strategies developed by the land manager to protect such
1833 resources.

1834 b. A desired development outcome.

1835 c. A schedule for achieving the desired development
1836 outcome.

1837 d. A description of both short-term and long-term
1838 development goals.

1839 e. A management and control plan for invasive nonnative
1840 plants.

1841 f. A management and control plan for soil erosion and soil
1842 and water contamination.

1843 g. Measureable objectives to achieve the goals identified
1844 in the land use plan.

1845 2. Short-term goals shall be achievable within a 5-year
1846 planning period and long-term goals shall be achievable within a
1847 10-year planning period.

1848 3. The use or possession of any such lands that is not in
1849 accordance with an approved land use plan is subject to
1850 termination by the board of trustees.

1851 4. Land use plans submitted by a manager shall include
 1852 reference to appropriate statutory authority for such use or
 1853 uses and shall conform to the appropriate policies and
 1854 guidelines of the state land management plan.

1855 Section 22. Subsection (1) of section 253.0341, Florida
 1856 Statutes, is amended to read:

1857 253.0341 Surplus of state-owned lands.—

1858 (1) The board of trustees shall determine which lands, the
 1859 title to which is vested in the board, may be surplus. For all
 1860 conservation lands, the Acquisition and Restoration Council
 1861 shall make a recommendation to the board of trustees, and the
 1862 board of trustees shall determine whether the lands are no
 1863 longer needed for conservation purposes. If the board of
 1864 trustees determines the lands are no longer needed for
 1865 conservation purposes, it may dispose of such lands by an
 1866 affirmative vote of at least three members. In the case of a
 1867 land exchange involving the disposition of conservation lands,
 1868 the board of trustees must determine by an affirmative vote of
 1869 at least three members that the exchange will result in a net
 1870 positive conservation benefit. For all nonconservation lands,
 1871 the board of trustees shall determine whether the lands are no
 1872 longer needed. If the board of trustees determines the lands are
 1873 no longer needed, it may dispose of such lands by an affirmative
 1874 vote of at least three members. Local government requests for
 1875 the state to surplus conservation or nonconservation lands,

1876 whether for purchase, ~~or~~ exchange, or any other means of
 1877 transfer, must ~~shall~~ be expedited throughout the surplusing
 1878 process. Property jointly acquired by the state and other
 1879 entities may not be surplusd without the consent of all joint
 1880 owners.

1881 Section 23. Subsection (2) of section 288.101, Florida
 1882 Statutes, is amended to read:

1883 288.101 Florida Job Growth Grant Fund.—

1884 (2) The department and Enterprise Florida, Inc., may
 1885 identify projects, solicit proposals, and make funding
 1886 recommendations to the Governor, who is authorized to approve:

1887 (a) State or local public infrastructure projects to
 1888 promote:

1889 1. Economic recovery in specific regions of this the
 1890 state;IT

1891 2. Economic diversification;IT or

1892 3. Economic enhancement in a targeted industry.

1893 (b) State or local public infrastructure projects to
 1894 facilitate the development or construction of affordable
 1895 housing. This paragraph is repealed July 1, 2033.

1896 (c) Infrastructure funding to accelerate the
 1897 rehabilitation of the Herbert Hoover Dike. The department or the
 1898 South Florida Water Management District may enter into
 1899 agreements, as necessary, with the United States Army Corps of
 1900 Engineers to implement this paragraph.

1901 ~~(d)-(e)~~ Workforce training grants to support programs at
 1902 state colleges and state technical centers that provide
 1903 participants with transferable, sustainable workforce skills
 1904 applicable to more than a single employer, and for equipment
 1905 associated with these programs. The department shall work with
 1906 CareerSource Florida, Inc., to ensure programs are offered to
 1907 the public based on criteria established by the state college or
 1908 state technical center and do not exclude applicants who are
 1909 unemployed or underemployed.

1910 Section 24. Section 420.0003, Florida Statutes, is amended
 1911 to read:

1912 (Substantial rewording of section. See
 1913 s. 420.0003, F.S., for present text.)
 1914 420.0003 State housing strategy.—

1915 (1) LEGISLATIVE INTENT.—It is the intent of this act to
 1916 articulate a state housing strategy that will carry the state
 1917 toward the goal of ensuring that each Floridian has safe,
 1918 decent, and affordable housing. This strategy must involve state
 1919 and local governments working in partnership with communities
 1920 and the private sector and must involve financial, as well as
 1921 regulatory, commitment to accomplish this goal.

1922 (2) POLICIES.—

1923 (a) Housing production and rehabilitation programs.—
 1924 Programs to encourage housing production or rehabilitation must
 1925 be guided by the following general policies, as appropriate for

1926 the purpose of the specific program:

1927 1. State and local governments shall provide incentives to
1928 encourage the private sector to be the primary delivery vehicle
1929 for the development of affordable housing. When possible, state
1930 funds should be heavily leveraged to achieve the maximum
1931 federal, local, and private commitment of funds and be used to
1932 ensure long-term affordability. To the maximum extent possible,
1933 state funds should be expended to create new housing stock and
1934 be used for repayable loans rather than grants. Local incentives
1935 to stimulate private sector development of affordable housing
1936 may include establishment of density bonus incentives.

1937 2. State and local governments should consider and
1938 implement innovative solutions to housing issues where
1939 appropriate. Innovative solutions include, but are not limited
1940 to:

1941 a. Utilizing publicly held land to develop affordable
1942 housing through state or local land purchases, long-term land
1943 leasing, and school district affordable housing programs. To the
1944 maximum extent possible, state-owned lands that are appropriate
1945 for the development of affordable housing must be made available
1946 for that purpose.

1947 b. Community-led planning that focuses on urban infill,
1948 flexible zoning, redevelopment of commercial property into
1949 mixed-use property, resiliency, and furthering development in
1950 areas with preexisting public services, such as wastewater,

1951 transit, and schools.

1952 c. Project features that maximize efficiency in land and

1953 resource use, such as high density, high rise, and mixed use.

1954 d. Mixed-income projects that facilitate more diverse and

1955 successful communities.

1956 e. Modern housing concepts such as manufactured homes,

1957 tiny homes, 3D-printed homes, and accessory dwelling units.

1958 3. State funds should be available only to local

1959 governments that provide incentives or financial assistance for

1960 housing. State funding for housing should not be made available

1961 to local governments whose comprehensive plans have been found

1962 not in compliance with chapter 163 and who have not entered into

1963 a stipulated settlement agreement with the department to bring

1964 the plans into compliance. State funds should be made available

1965 only for projects consistent with the local government's

1966 comprehensive plan.

1967 4. Local governments are encouraged to enter into

1968 interlocal agreements, as appropriate, to coordinate strategies

1969 and maximize the use of state and local funds.

1970 5. State-funded development should emphasize use of

1971 developed land, urban infill, and the transformation of existing

1972 infrastructure in order to minimize sprawl, separation of

1973 housing from employment, and effects of increased housing on

1974 ecological preservation areas. Housing available to the state's

1975 workforce should prioritize proximity to employment and

1976 | services.

1977 | (b) Public-private partnerships.—Cost-effective public-

1978 | private partnerships must emphasize production and preservation

1979 | of affordable housing.

1980 | 1. Data must be developed and maintained on the affordable

1981 | housing activities of local governments, community-based

1982 | organizations, and private developers.

1983 | 2. The state shall assist local governments and community-

1984 | based organizations by providing training and technical

1985 | assistance.

1986 | 3. In coordination with local activities and with federal

1987 | initiatives, the state shall provide incentives for public

1988 | sector and private sector development of affordable housing.

1989 | (c) Preservation of housing stock.—The existing stock of

1990 | affordable housing must be preserved and improved through

1991 | rehabilitation programs and expanded neighborhood revitalization

1992 | efforts to promote suitable living environments for individuals

1993 | and families.

1994 | (d) Unique housing needs.—The wide range of need for safe,

1995 | decent, and affordable housing must be addressed, with an

1996 | emphasis on assisting the neediest persons.

1997 | 1. State housing programs must promote the self-

1998 | sufficiency and economic dignity of the people of this state,

1999 | including elderly persons and persons with disabilities.

2000 | 2. The housing requirements of special needs populations

2001 must be addressed through programs that promote a range of
 2002 housing options bolstering integration with the community.

2003 3. All housing initiatives and programs must be
 2004 nondiscriminatory.

2005 4. The geographic distribution of resources must provide
 2006 for the development of housing in rural and urban areas.

2007 5. The important contribution of public housing to the
 2008 well-being of citizens in need shall be acknowledged through
 2009 efforts to continue and bolster existing programs. State and
 2010 local government funds allocated to enhance public housing must
 2011 be used to supplement, not supplant, federal support.

2012 (3) IMPLEMENTATION.—The state, in carrying out the
 2013 strategy articulated in this section, shall have the following
 2014 duties:

2015 (a) State fiscal resources must be directed to achieve the
 2016 following programmatic objectives:

2017 1. Effective technical assistance and capacity-building
 2018 programs must be established at the state and local levels.

2019 2. The Shimberg Center for Housing Studies at the
 2020 University of Florida shall develop and maintain statewide data
 2021 on housing needs and production, provide technical assistance
 2022 relating to real estate development and finance, operate an
 2023 information clearinghouse on housing programs, and coordinate
 2024 state housing initiatives with local government and federal
 2025 programs.

2026 3. The corporation shall maintain a consumer-focused
 2027 website for connecting tenants with affordable housing.

2028 (b) The long-range program plan of the department must
 2029 include specific goals, objectives, and strategies that
 2030 implement the housing policies in this section.

2031 (c) The Shimberg Center for Housing Studies at the
 2032 University of Florida, in consultation with the department and
 2033 the corporation, shall perform functions related to the research
 2034 and planning for affordable housing. Functions must include
 2035 quantifying affordable housing needs, documenting results of
 2036 programs administered, and inventorying the supply of affordable
 2037 housing units made available in this state. The recommendations
 2038 required in this section and a report of any programmatic
 2039 modifications made as a result of these policies must be
 2040 included in the housing report required by s. 420.6075. The
 2041 report must identify the needs of specific populations,
 2042 including, but not limited to, elderly persons, persons with
 2043 disabilities, and persons with special needs, and may recommend
 2044 statutory modifications when appropriate.

2045 (d) The Office of Program Policy Analysis and Government
 2046 Accountability (OPPAGA) shall evaluate affordable housing issues
 2047 pursuant to the schedule set forth in this paragraph. OPPAGA may
 2048 coordinate with and rely upon the expertise and research
 2049 activities of the Shimberg Center for Housing Studies in
 2050 conducting the evaluations. The analysis may include relevant

2051 reports prepared by the Shimberg Center for Housing Studies, the
2052 department, the corporation, and the provider of the Affordable
2053 Housing Catalyst Program; interviews with the agencies,
2054 providers, offices, developers, and other organizations related
2055 to the development and provision of affordable housing at the
2056 state and local levels; and any other relevant data. When
2057 appropriate, each report must recommend policy and statutory
2058 modifications for consideration by the Legislature. Each report
2059 must be submitted to the President of the Senate and the Speaker
2060 of the House of Representatives pursuant to the schedule. OPPAGA
2061 shall review and evaluate:

2062 1. By December 15, 2023, and every 5 years thereafter,
2063 innovative affordable housing strategies implemented by other
2064 states, their effectiveness, and their potential for
2065 implementation in this state.

2066 2. By December 15, 2024, and every 5 years thereafter,
2067 affordable housing policies enacted by local governments, their
2068 effectiveness, and which policies constitute best practices for
2069 replication across this state. The report must include a review
2070 and evaluation of the extent to which interlocal cooperation is
2071 used, effective, or hampered.

2072 3. By December 15, 2025, and every 5 years thereafter,
2073 existing state-level housing rehabilitation, production,
2074 preservation, and finance programs to determine their
2075 consistency with relevant policies in this section and

2076 effectiveness in providing affordable housing. The report must
 2077 also include an evaluation of the degree of coordination between
 2078 housing programs of this state, and between state, federal, and
 2079 local housing activities, and shall recommend improved program
 2080 linkages when appropriate.

2081 (e) The department and the corporation should conform the
 2082 administrative rules for each housing program to the policies
 2083 stated in this section, provided that such changes in the rules
 2084 are consistent with the statutory intent or requirements for the
 2085 program. This authority applies only to programs offering loans,
 2086 grants, or tax credits and only to the extent that state
 2087 policies are consistent with applicable federal requirements.

2088 Section 25. Subsection (36) of section 420.503, Florida
 2089 Statutes, is amended to read:

2090 420.503 Definitions.—As used in this part, the term:

2091 (36) "Qualified contract" has the same meaning as in 26
 2092 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
 2093 determination certificate for the low-income housing tax credits
 2094 for the development that is the subject of the qualified
 2095 contract request, unless the Internal Revenue Code requires a
 2096 different statute or regulation to apply to the development. The
 2097 corporation shall deem a bona fide contract to be a qualified
 2098 contract at the time the bona fide contract is presented to the
 2099 owner and the initial ~~second earnest money~~ deposit is deposited
 2100 in escrow in accordance with the terms of the bona fide

2101 contract, and, in such event, the corporation is deemed to have
 2102 fulfilled its responsibility to present the owner with a
 2103 qualified contract.

2104 Section 26. Subsection (3) and paragraph (a) of subsection
 2105 (4) of section 420.504, Florida Statutes, are amended to read:

2106 420.504 Public corporation; creation, membership, terms,
 2107 expenses.—

2108 (3) The corporation is a separate budget entity and is not
 2109 subject to control, supervision, or direction by the department
 2110 ~~of Economic Opportunity~~ in any manner, including, but not
 2111 limited to, personnel, purchasing, transactions involving real
 2112 or personal property, and budgetary matters. The corporation
 2113 shall consist of a board of directors composed of the Secretary
 2114 of Economic Opportunity as an ex officio and voting member, or a
 2115 senior-level agency employee designated by the secretary, one
 2116 member appointed by the President of the Senate, one member
 2117 appointed by the Speaker of the House of Representatives, and
 2118 eight members appointed by the Governor subject to confirmation
 2119 by the Senate from the following:

2120 (a) One citizen actively engaged in the residential home
 2121 building industry.

2122 (b) One citizen actively engaged in the banking or
 2123 mortgage banking industry.

2124 (c) One citizen who is a representative of those areas of
 2125 labor engaged in home building.

2126 (d) One citizen with experience in housing development who
 2127 is an advocate for low-income persons.

2128 (e) One citizen actively engaged in the commercial
 2129 building industry.

2130 (f) One citizen who is a former local government elected
 2131 official.

2132 (g) Two citizens of the state who are not principally
 2133 employed as members or representatives of any of the groups
 2134 specified in paragraphs (a)-(f).

2135 (4)(a) Members of the corporation shall be appointed for
 2136 terms of 4 years, except that any vacancy shall be filled for
 2137 the unexpired term. Vacancies on the board shall be filled by
 2138 appointment by the Governor, the President of the Senate, or the
 2139 Speaker of the House of Representatives, respectively, depending
 2140 on who appointed the member whose vacancy is to be filled or
 2141 whose term has expired.

2142 Section 27. Subsection (30) of section 420.507, Florida
 2143 Statutes, is amended to read:

2144 420.507 Powers of the corporation.—The corporation shall
 2145 have all the powers necessary or convenient to carry out and
 2146 effectuate the purposes and provisions of this part, including
 2147 the following powers which are in addition to all other powers
 2148 granted by other provisions of this part:

2149 (30) To prepare and submit to the Secretary of Economic
 2150 Opportunity a budget request for purposes of the corporation,

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2151 which request ~~must shall~~, notwithstanding the provisions of
2152 chapter 216 and in accordance with s. 216.351, contain a request
2153 for operational expenditures and separate requests for other
2154 authorized corporation programs. The request must include, for
2155 informational purposes, the amount of state funds necessary to
2156 use all federal housing funds anticipated to be received by, or
2157 allocated to, the state in the fiscal year in order to maximize
2158 the production of new, affordable multifamily housing units in
2159 this state. The request need not contain information on the
2160 number of employees, salaries, or any classification thereof,
2161 and the approved operating budget therefor need not comply with
2162 s. 216.181(8)-(10). The secretary may include within the
2163 department's budget request the corporation's budget request in
2164 the form as authorized by this section.

2165 Section 28. The amendment made by this act to s.
2166 420.507(30), Florida Statutes, expires July 1, 2033, and the
2167 text of that subsection shall revert to that in existence on
2168 June 30, 2023, except that any amendments to such text enacted
2169 other than by this act shall be preserved and continue to
2170 operate to the extent that such amendments are not dependent
2171 upon the portions of text which expire pursuant to this section.

2172 Section 29. Subsection (10) of section 420.5087, Florida
2173 Statutes, is amended to read:

2174 420.5087 State Apartment Incentive Loan Program.—There is
2175 hereby created the State Apartment Incentive Loan Program for

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2176 the purpose of providing first, second, or other subordinated
2177 mortgage loans or loan guarantees to sponsors, including for-
2178 profit, nonprofit, and public entities, to provide housing
2179 affordable to very-low-income persons.

2180 (10) The corporation may prioritize a portion of the
2181 program funds set aside under paragraph (3) (d) for persons with
2182 special needs as defined in s. 420.0004(13) to provide funding
2183 for the development of newly constructed permanent rental
2184 housing ~~on a campus~~ that provides housing for persons in foster
2185 care or persons aging out of foster care pursuant to s.
2186 409.1451. Such housing shall promote and facilitate access to
2187 community-based supportive, educational, and employment services
2188 and resources that assist persons aging out of foster care to
2189 successfully transition to independent living and adulthood. The
2190 corporation must consult with the Department of Children and
2191 Families to create minimum criteria for such housing.

2192 Section 30. Section 420.50871, Florida Statutes, is
2193 created to read:

2194 420.50871 Allocation of increased revenues derived from
2195 amendments to s. 201.15 made by this act.-Funds that result from
2196 increased revenues to the State Housing Trust Fund derived from
2197 amendments made to s. 201.15 made by this act must be used
2198 annually for projects under the State Apartment Incentive Loan
2199 Program under s. 420.5087 as set forth in this section,
2200 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and

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2201 (3). The Legislature intends for these funds to provide for
2202 innovative projects that provide affordable and attainable
2203 housing for persons and families working, going to school, or
2204 living in this state. Projects approved under this section are
2205 intended to provide housing that is affordable as defined in s.
2206 420.0004, notwithstanding the income limitations in s.
2207 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
2208 for 10 years thereafter:

2209 (1) The corporation shall allocate 70 percent of the funds
2210 provided by this section to issue competitive requests for
2211 application for the affordable housing project purposes
2212 specified in this subsection. The corporation shall finance
2213 projects that:

2214 (a) Both redevelop an existing affordable housing
2215 development and provide for the construction of a new
2216 development within close proximity to the existing development
2217 to be rehabilitated. Each project must provide for building the
2218 new affordable housing development first, relocating the tenants
2219 of the existing development to the new development, and then
2220 demolishing the existing development for reconstruction of an
2221 affordable housing development with more overall and affordable
2222 units.

2223 (b) Address urban infill, including conversions of vacant,
2224 dilapidated, or functionally obsolete buildings or the use of
2225 underused commercial property.

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2226 (c) Provide for mixed use of the location, incorporating
2227 nonresidential uses, such as retail, office, institutional, or
2228 other appropriate commercial or nonresidential uses.

2229 (d) Provide housing near military installations in this
2230 state, with preference given to projects that incorporate
2231 critical services for servicemembers, their families, and
2232 veterans, such as mental health treatment services, employment
2233 services, and assistance with transition from active-duty
2234 service to civilian life.

2235 (2) From the remaining funds, the corporation shall
2236 allocate the funds to issue competitive requests for application
2237 for any of the following affordable housing purposes specified
2238 in this subsection. The corporation shall finance projects that:

2239 (a) Propose using or leasing public lands. Projects that
2240 propose to use or lease public lands must include a resolution
2241 or other agreement with the unit of government owning the land
2242 to use the land for affordable housing purposes.

2243 (b) Address the needs of young adults who age out of the
2244 foster care system.

2245 (c) Meet the needs of elderly persons.

2246 (d) Provide housing to meet the needs in areas of rural
2247 opportunity, designated pursuant to s. 288.0656.

2248 (3) Under any request for application under this section,
2249 the corporation shall coordinate with the appropriate state
2250 department or agency and prioritize projects that provide for

2251 mixed-income developments.

2252 (4) This section does not prohibit the corporation from
 2253 allocating additional funds to the purposes described in this
 2254 section. In any fiscal year, if the funds allocated by the
 2255 corporation to any request for application under subsections (1)
 2256 and (2) are not fully used after the application and award
 2257 processes are complete, the corporation may use those funds to
 2258 supplement any future request for application under this
 2259 section.

2260 (5) This section is repealed June 30, 2033.

2261 Section 31. The Division of Law Revision is directed to
 2262 replace the phrase "this act" wherever it occurs in s.
 2263 420.50871, Florida Statutes, as created by this act, with the
 2264 assigned chapter number of this act.

2265 Section 32. Section 420.50872, Florida Statutes, is
 2266 created to read:

2267 420.50872 Live Local Program.—

2268 (1) DEFINITIONS.—As used in this section, the term:

2269 (a) "Annual tax credit amount" means, for any state fiscal
 2270 year, the sum of the amount of tax credits approved under
 2271 paragraph (3) (a), including tax credits to be taken under s.
 2272 220.1878 or s. 624.51058, which are approved for taxpayers whose
 2273 taxable years begin on or after January 1 of the calendar year
 2274 preceding the start of the applicable state fiscal year.

2275 (b) "Eligible contribution" means a monetary contribution

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2276 from a taxpayer, subject to the restrictions provided in this
2277 section, to the corporation for use in the State Apartment
2278 Incentive Loan Program under s. 420.5087. The taxpayer making
2279 the contribution may not designate a specific project, property,
2280 or geographic area of this state as the beneficiary of the
2281 eligible contribution.

2282 (c) "Live Local Program" means the program described in
2283 this section whereby eligible contributions are made to the
2284 corporation.

2285 (d) "Tax credit cap amount" means the maximum annual tax
2286 credit amount that the Department of Revenue may approve for a
2287 state fiscal year.

2288 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
2289 shall:

2290 (a) Expend 100 percent of eligible contributions received
2291 under this section for the State Apartment Incentive Loan
2292 Program under s. 420.5087. However, the corporation may use up
2293 to \$25 million of eligible contributions to provide loans for
2294 the construction of large-scale projects of significant regional
2295 impact. Such projects must include a substantial civic,
2296 educational, or health care use and may include a commercial
2297 use, any of which must be incorporated within or contiguous to
2298 the project property. The projects must provide a number of
2299 multifamily rental units which exceeds the number of units in
2300 the largest multifamily project within 30 miles by 50 percent.

2301 Such a loan must be made, except as otherwise provided in this
 2302 subsection, in accordance with the practices and policies of the
 2303 State Apartment Incentive Loan Program. Such a loan is subject
 2304 to the competitive application process and may not exceed 25
 2305 percent of the total project cost. The corporation must find
 2306 that the loan provides a unique opportunity for investment
 2307 alongside local government participation that would enable
 2308 creation of a significant amount of affordable housing. Projects
 2309 approved under this section are intended to provide housing that
 2310 is affordable as defined in s. 420.0004, notwithstanding the
 2311 income limitations in s. 420.5087(2).

2312 (b) Upon receipt of an eligible contribution, provide the
 2313 taxpayer that made the contribution with a certificate of
 2314 contribution. A certificate of contribution must include the
 2315 taxpayer's name; its federal employer identification number, if
 2316 available; the amount contributed; and the date of contribution.

2317 (c) Within 10 days after issuing a certificate of
 2318 contribution, provide a copy to the Department of Revenue.

2319 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
 2320 LIMITATIONS.—

2321 (a) Beginning in the 2023-2024 fiscal year, the tax credit
 2322 cap amount is \$100 million in each state fiscal year.

2323 (b) Beginning October 1, 2023, a taxpayer may submit an
 2324 application to the Department of Revenue for an allocation of
 2325 the tax credit cap for tax credits to be taken under either or

2326 both of s. 220.1878 or s. 624.51058.

2327 1. The taxpayer shall specify in the application each tax
2328 for which the taxpayer requests a credit and the applicable
2329 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2330 for a credit to be used for a prior taxable year before the date
2331 the taxpayer is required to file a return for that year pursuant
2332 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2333 apply for a credit to be used for a prior taxable year before
2334 the date the taxpayer is required to file a return for that
2335 prior taxable year pursuant to ss. 624.509 and 624.5092. The
2336 Department of Revenue shall approve tax credits on a first-come,
2337 first-served basis.

2338 2. Within 10 days after approving or denying an
2339 application, the Department of Revenue shall provide a copy of
2340 its approval or denial letter to the corporation.

2341 (c) If a tax credit approved under paragraph (b) is not
2342 fully used for the specified taxable year for credits under s.
2343 220.1878 or s. 624.51058 because of insufficient tax liability
2344 on the part of the taxpayer, the unused amount may be carried
2345 forward for a period not to exceed 10 years. For purposes of s.
2346 220.1878, a credit carried forward may be used in a subsequent
2347 year after applying the other credits and unused carryovers in
2348 the order provided in s. 220.02(8).

2349 (d) A taxpayer may not convey, transfer, or assign an
2350 approved tax credit or a carryforward tax credit to another

2351 entity unless all of the assets of the taxpayer are conveyed,
2352 assigned, or transferred in the same transaction. However, a tax
2353 credit under s. 220.1878 or s. 624.51058 may be conveyed,
2354 transferred, or assigned between members of an affiliated group
2355 of corporations if the type of tax credit under s. 220.1878 or
2356 s. 624.51058 remains the same. A taxpayer shall notify the
2357 Department of Revenue of its intent to convey, transfer, or
2358 assign a tax credit to another member within an affiliated group
2359 of corporations. The amount conveyed, transferred, or assigned
2360 is available to another member of the affiliated group of
2361 corporations upon approval by the Department of Revenue.

2362 (e) Within any state fiscal year, a taxpayer may rescind
2363 all or part of a tax credit allocation approved under paragraph
2364 (b). The amount rescinded must become available for that state
2365 fiscal year to another eligible taxpayer as approved by the
2366 Department of Revenue if the taxpayer receives notice from the
2367 Department of Revenue that the rescindment has been accepted by
2368 the Department of Revenue. Any amount rescinded under this
2369 paragraph must become available to an eligible taxpayer on a
2370 first-come, first-served basis based on tax credit applications
2371 received after the date the rescindment is accepted by the
2372 Department of Revenue.

2373 (f) Within 10 days after approving or denying the
2374 conveyance, transfer, or assignment of a tax credit under
2375 paragraph (d), or the rescindment of a tax credit under

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2376 paragraph (e), the Department of Revenue shall provide a copy of
2377 its approval or denial letter to the corporation.

2378 (g) For purposes of calculating the underpayment of
2379 estimated corporate income taxes under s. 220.34 and tax
2380 installment payments for taxes on insurance premiums or
2381 assessments under s. 624.5092, the final amount due is the
2382 amount after credits earned under s. 220.1878 or s. 624.51058
2383 for contributions to eligible charitable organizations are
2384 deducted.

2385 1. For purposes of determining if a penalty or interest
2386 under s. 220.34 (2) (d)1. will be imposed for underpayment of
2387 estimated corporate income tax, a taxpayer may, after earning a
2388 credit under s. 220.1878, reduce any estimated payment in that
2389 taxable year by the amount of the credit.

2390 2. For purposes of determining if a penalty under s.
2391 624.5092 will be imposed, an insurer, after earning a credit
2392 under s. 624.51058 for a taxable year, may reduce any
2393 installment payment for such taxable year of 27 percent of the
2394 amount of the net tax due as reported on the return for the
2395 preceding year under s. 624.5092 (2) (b) by the amount of the
2396 credit.

2397 (4) PRESERVATION OF CREDIT.—If any provision or portion of
2398 this section, s. 220.1878, or s. 624.51058 or the application
2399 thereof to any person or circumstance is held unconstitutional
2400 by any court or is otherwise declared invalid, the

2401 unconstitutionality or invalidity does not affect any credit
 2402 earned under s. 220.1878 or s. 624.51058 by any taxpayer with
 2403 respect to any contribution paid to the Live Local Program
 2404 before the date of a determination of unconstitutionality or
 2405 invalidity. The credit must be allowed at such time and in such
 2406 a manner as if a determination of unconstitutionality or
 2407 invalidity had not been made, provided that nothing in this
 2408 subsection by itself or in combination with any other provision
 2409 of law may result in the allowance of any credit to any taxpayer
 2410 in excess of \$1 of credit for each dollar paid to an eligible
 2411 charitable organization.

2412 (5) ADMINISTRATION; RULES.—

2413 (a) The Department of Revenue and the corporation may
 2414 develop a cooperative agreement to assist in the administration
 2415 of this section, as needed.

2416 (b) The Department of Revenue may adopt rules necessary to
 2417 administer this section, s. 220.1878, and s. 624.51058,
 2418 including rules establishing application forms, procedures
 2419 governing the approval of tax credits and carryforward tax
 2420 credits under subsection (3), and procedures to be followed by
 2421 taxpayers when claiming approved tax credits on their returns.

2422 (c) Notwithstanding any provision of s. 213.053 to the
 2423 contrary, sharing information with the corporation related to
 2424 this tax credit is considered the conduct of the Department of
 2425 Revenue's official duties as contemplated in s. 213.053(8)(c),

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2426 and the Department of Revenue is specifically authorized to
2427 share information as needed to administer this program.

2428 (d) By August 15, 2023, and by each August 15 thereafter,
2429 the Department of Revenue shall determine the 500 taxpayers with
2430 the greatest total corporate income or franchise tax due as
2431 reported on the taxpayer's return filed pursuant to s. 220.22
2432 during the previous calendar year and notify those taxpayers of
2433 the existence of the Live Local Program and the process for
2434 obtaining an allocation of the tax credit cap. The Department of
2435 Revenue shall confer with the corporation in the drafting of the
2436 notification. The Department of Revenue may provide this
2437 notification by electronic means.

2438 Section 33. Section 420.5096, Florida Statutes, is created
2439 to read:

2440 420.5096 Florida Hometown Hero Program.—

2441 (1) The Legislature finds that individual homeownership is
2442 vital to building long-term housing and financial security. With
2443 rising home prices, down payment and closing costs are often
2444 significant barriers to homeownership for working Floridians.
2445 Each person in Florida's hometown workforce is essential to
2446 creating thriving communities, and the Legislature finds that
2447 the ability of Floridians to reside within the communities in
2448 which they work is of great importance. Therefore, the
2449 Legislature finds that providing assistance to homebuyers in
2450 this state by reducing the amount of down payment and closing

2451 costs is a necessary step toward expanding access to
2452 homeownership and achieving safe, decent, and affordable housing
2453 for all Floridians.

2454 (2) The Florida Hometown Hero Program is created to assist
2455 Florida's hometown workforce in attaining homeownership by
2456 providing financial assistance to residents to purchase a home
2457 as their primary residence. Under the program, a borrower may
2458 apply to the corporation for a loan to reduce the amount of the
2459 down payment and closing costs paid by the borrower by a minimum
2460 of \$10,000 and up to 5 percent of the first mortgage loan, not
2461 exceeding \$35,000. Loans must be made available at a zero
2462 percent interest rate and must be made available for the term of
2463 the first mortgage. The balance of any loan is due at closing if
2464 the property is sold, refinanced, rented, or transferred, unless
2465 otherwise approved by the corporation.

2466 (3) For loans made available pursuant to s.
2467 420.507(23)(a)1. or 2., the corporation may underwrite and make
2468 those mortgage loans through the program to persons or families
2469 who have household incomes that do not exceed 150 percent of the
2470 state median income or local median income, whichever is
2471 greater. A borrower must be seeking to purchase a home as a
2472 primary residence; a first-time homebuyer and a Florida
2473 resident; and employed full-time by a Florida-based employer.
2474 The borrower must provide documentation of full-time employment,
2475 or full-time status for self-employed individuals, of 35 hours

2476 or more per week. The requirement to be a first-time homebuyer
 2477 does not apply to a borrower who is an active duty servicemember
 2478 of a branch of the armed forces or the Florida National Guard,
 2479 as defined in s. 250.01, or a veteran.

2480 (4) Loans made under the Florida Hometown Hero Program may
 2481 be used for the purchase of manufactured homes, as defined by s.
 2482 320.01(2)(b), which were constructed after July 13, 1994.

2483 (5) This program is intended to be evergreen, and
 2484 repayments for loans made under this program shall be retained
 2485 within the program to make additional loans.

2486 Section 34. Subsection (3) is added to section 420.531,
 2487 Florida Statutes, to read:

2488 420.531 Affordable Housing Catalyst Program.—

2489 (3) The corporation may contract with the entity providing
 2490 statewide training and technical assistance to provide technical
 2491 assistance to local governments to establish selection criteria
 2492 and related provisions for requests for proposals or other
 2493 competitive solicitations for use or lease of government-owned
 2494 real property for affordable housing purposes. The entity
 2495 providing statewide training and technical assistance may
 2496 develop best practices or other key elements for successful use
 2497 of public property for affordable housing, in conjunction with
 2498 technical support provided under subsection (1).

2499 Section 35. Section 420.6075, Florida Statutes, is amended
 2500 to read:

2501 420.6075 Research and planning for affordable housing;
 2502 annual housing report.—

2503 (1) The research and planning functions of the department
 2504 shall include the collection of data on the need for affordable
 2505 housing in this state and the extent to which that need is being
 2506 met through federal, state, and local programs, in order to
 2507 facilitate planning to meet the housing needs in this state and
 2508 to enable the development of sound strategies and programs for
 2509 affordable housing. To fulfill this function, the Shimberg
 2510 Center for Housing Studies ~~Affordable Housing~~ at the University
 2511 of Florida shall perform the following functions:

2512 (a) Quantify affordable housing needs in this ~~the~~ state by
 2513 analyzing available data, including information provided through
 2514 the housing elements of local comprehensive plans, and identify
 2515 revisions in the housing element data requirements that would
 2516 result in more uniform, meaningful information being obtained.

2517 (b) Document the results since 1980 of all programs
 2518 administered by the department which provide for or act as
 2519 incentives for housing production or improvement. Data on
 2520 program results must include the number of units produced and
 2521 the unit cost under each program.

2522 (c) Inventory the supply of affordable housing units made
 2523 available through federal, state, and local programs. Data on
 2524 the geographic distribution of affordable units must show the
 2525 availability of units in each county and municipality.

2526 (2) By December 31 of each year, the Shimberg Center for
 2527 Housing Studies ~~Affordable Housing~~ shall submit to the
 2528 Legislature an updated housing report describing the supply of
 2529 and need for affordable housing. This annual housing report
 2530 shall include:

2531 (a) A synopsis of training and technical assistance
 2532 activities and community-based organization housing activities
 2533 for the year.

2534 (b) A status report on the degree of progress toward
 2535 meeting the housing objectives of the department's agency
 2536 functional plan.

2537 (c) Recommended housing initiatives for the next fiscal
 2538 year and recommended priorities for assistance to the various
 2539 target populations within the spectrum of housing need.

2540 (3) The Shimberg Center for Housing Studies ~~Affordable~~
 2541 ~~Housing~~ shall:

2542 (a) Conduct research on program options to address the
 2543 need for affordable housing.

2544 (b) Conduct research on training models to be replicated
 2545 or adapted to meet the needs of community-based organizations
 2546 and state and local government staff involved in housing
 2547 development.

2548 Section 36. Paragraph (a) of subsection (1) of section
 2549 553.792, Florida Statutes, is amended to read:

2550 553.792 Building permit application to local government.-

2551 (1)(a) Within 10 days of an applicant submitting an
2552 application to the local government, the local government shall
2553 advise the applicant what information, if any, is needed to deem
2554 the application properly completed in compliance with the filing
2555 requirements published by the local government. If the local
2556 government does not provide written notice that the applicant
2557 has not submitted the properly completed application, the
2558 application shall be automatically deemed properly completed and
2559 accepted. Within 45 days after receiving a completed
2560 application, a local government must notify an applicant if
2561 additional information is required for the local government to
2562 determine the sufficiency of the application, and shall specify
2563 the additional information that is required. The applicant must
2564 submit the additional information to the local government or
2565 request that the local government act without the additional
2566 information. While the applicant responds to the request for
2567 additional information, the 120-day period described in this
2568 subsection is tolled. Both parties may agree to a reasonable
2569 request for an extension of time, particularly in the event of a
2570 force majeure or other extraordinary circumstance. The local
2571 government must approve, approve with conditions, or deny the
2572 application within 120 days following receipt of a completed
2573 application. A local government shall maintain on its website a
2574 policy containing procedures and expectations for expedited
2575 processing of those building permits and development orders

2576 | required by law to be expedited.

2577 | Section 37. Subsection (7) of section 624.509, Florida
2578 | Statutes, is amended to read:

2579 | 624.509 Premium tax; rate and computation.—

2580 | (7) Credits and deductions against the tax imposed by this
2581 | section shall be taken in the following order: deductions for
2582 | assessments made pursuant to s. 440.51; credits for taxes paid
2583 | under ss. 175.101 and 185.08; credits for income taxes paid
2584 | under chapter 220 and the credit allowed under subsection (5),
2585 | as these credits are limited by subsection (6); the credit
2586 | allowed under s. 624.51057; the credit allowed under s.
2587 | 624.51058; all other available credits and deductions.

2588 | Section 38. Paragraph (c) of subsection (1) of section
2589 | 624.5105, Florida Statutes, is amended to read:

2590 | 624.5105 Community contribution tax credit; authorization;
2591 | limitations; eligibility and application requirements;
2592 | administration; definitions; expiration.—

2593 | (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2594 | (c) The total amount of tax credit which may be granted
2595 | for all programs approved under this section and ss.
2596 | 212.08(5)(p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024
2597 | ~~2022-2023~~ fiscal year and in each fiscal year thereafter for
2598 | projects that provide housing opportunities for persons with
2599 | special needs as defined in s. 420.0004 or homeownership
2600 | opportunities for low-income or very-low-income households as

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2601 defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal
2602 year and in each fiscal year thereafter for all other projects.

2603 Section 39. Section 624.51058, Florida Statutes, is
2604 created to read:

2605 624.51058 Credit for contributions to the Live Local
2606 Program.—

2607 (1) For taxable years beginning on or after January 1,
2608 2023, there is allowed a credit of 100 percent of an eligible
2609 contribution made to the Live Local Program under s. 420.50872
2610 against any tax due for a taxable year under s. 624.509(1) after
2611 deducting from such tax deductions for assessments made pursuant
2612 to s. 440.51; credits for taxes paid under ss. 175.101 and
2613 185.08; credits for income taxes paid under chapter 220; and the
2614 credit allowed under s. 624.509(5), as such credit is limited by
2615 s. 624.509(6). An eligible contribution must be made to the Live
2616 Local Program on or before the date the taxpayer is required to
2617 file a return pursuant to ss. 624.509 and 624.5092. An insurer
2618 claiming a credit against premium tax liability under this
2619 section is not required to pay any additional retaliatory tax
2620 levied under s. 624.5091 as a result of claiming such credit.
2621 Section 624.5091 does not limit such credit in any manner.

2622 (2) Section 420.50872 applies to the credit authorized by
2623 this section.

2624 Section 40. (1) The Department of Revenue is authorized,
2625 and all conditions are deemed met, to adopt emergency rules

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2626 under s. 120.54(4), Florida Statutes, for the purpose of
2627 implementing provisions related to the Live Local Program
2628 created by this act. Notwithstanding any other law, emergency
2629 rules adopted under this section are effective for 6 months
2630 after adoption and may be renewed during the pendency of
2631 procedures to adopt permanent rules addressing the subject of
2632 the emergency rules.

2633 (2) This section expires July 1, 2026.

2634 Section 41. For the 2023-2024 fiscal year, the sum of \$100
2635 million in nonrecurring funds from the General Revenue Fund is
2636 appropriated to the Florida Housing Finance Corporation to
2637 implement the Florida Hometown Hero Housing Program established
2638 in s. 420.5096, Florida Statutes, as created by this act.

2639 Section 42. For the 2023-2024 fiscal year, the sum of \$252
2640 million in nonrecurring funds from the Local Government Housing
2641 Trust Fund is appropriated in the Grants and Aids - Housing
2642 Finance Corporation (HFC) - State Housing Initiatives
2643 Partnership (SHIP) Program appropriation category to the Florida
2644 Housing Finance Corporation.

2645 Section 43. For the 2023-2024 fiscal year, the sum of \$150
2646 million in recurring funds and \$109 million in nonrecurring
2647 funds from the State Housing Trust Fund is appropriated in the
2648 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
2649 Housing Programs appropriation category to the Florida Housing
2650 Finance Corporation. The recurring funds are appropriated to

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2651 implement s. 420.50871, Florida Statutes, as created by this
2652 act.

2653 Section 44. For the 2022-2023 fiscal year, the sum of \$100
2654 million in nonrecurring funds from the General Revenue Fund is
2655 appropriated to the Florida Housing Finance Corporation to
2656 implement a competitive assistance loan program for new
2657 construction projects in the development pipeline that have not
2658 commenced construction and are experiencing verifiable cost
2659 increases due to market inflation. These funds are intended to
2660 support the corporation's efforts to maintain the viability of
2661 projects in the development pipeline as the unprecedented
2662 economic factors coupled with the housing crisis makes it of
2663 upmost importance to deliver much-needed affordable housing
2664 units in communities in a timely manner. Eligible projects are
2665 those that accepted an invitation to enter credit underwriting
2666 by the corporation for funding during the period of time of July
2667 1, 2020, through June 30, 2022. The corporation may establish
2668 such criteria and application processes as necessary to
2669 implement this section. The unexpended balance of funds
2670 appropriated to the corporation as of June 30, 2023, shall
2671 revert and is appropriated to the corporation for the same
2672 purpose for the 2023-2024 fiscal year. Any funds not awarded by
2673 December 1, 2023, must be used for the State Apartment Incentive
2674 Loan Program under s. 420.5087, Florida Statutes. This section
2675 is effective upon becoming a law.

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2676 Section 45. The Legislature finds and declares that this
2677 act fulfills an important state interest.

2678 Section 46. Except as otherwise expressly provided in this
2679 act and except for this section, which shall take effect upon
2680 becoming a law, this act shall take effect July 1, 2023.