



26 providing for future expiration; amending s. 166.043,  
27 F.S.; deleting the authority of local governments to  
28 adopt or maintain laws, ordinances, rules, or other  
29 measures that would have the effect of imposing  
30 controls on rents; amending s. 166.0451, F.S.;  
31 revising the date by which municipalities must prepare  
32 inventory lists of real property; requiring  
33 municipalities to make the inventory lists publicly  
34 available on their websites; authorizing  
35 municipalities to use certain properties for  
36 affordable housing through a long-term land lease;  
37 revising requirements for municipalities relating to  
38 inventory lists of certain property for affordable  
39 housing; providing that municipalities are encouraged  
40 to adopt best practices for surplus land programs;  
41 amending s. 196.1978, F.S.; providing an exemption  
42 from ad valorem taxation for land that meets certain  
43 criteria; providing applicability; providing for  
44 future repeal; defining terms; providing an ad valorem  
45 tax exemption for portions of property in a  
46 multifamily project if certain conditions are met;  
47 providing that vacant units may be eligible for the  
48 exemption under certain circumstances; specifying  
49 percentages of the exemption for qualified properties;  
50 specifying requirements for applying for the exemption

51 with the property appraiser; specifying requirements  
52 for requesting certification from the Florida Housing  
53 Finance Corporation; specifying requirements for the  
54 corporation in reviewing requests, certifying  
55 property, and posting deadlines for applications;  
56 specifying requirements for property appraisers in  
57 reviewing and granting exemptions and for improperly  
58 granted exemptions; providing a penalty; providing  
59 limitations on eligibility; specifying requirements  
60 for a rental market study; authorizing the corporation  
61 to adopt rules; providing applicability; providing for  
62 future repeal; creating s. 196.1979, F.S.; authorizing  
63 local governments to adopt ordinances to provide an ad  
64 valorem tax exemption for portions of property used to  
65 provide affordable housing meeting certain  
66 requirements; specifying requirements and limitations  
67 for the exemption; providing that vacant units may be  
68 eligible for the exemption under certain  
69 circumstances; specifying requirements for ordinances  
70 granting an exemption; specifying requirements for a  
71 rental market study; providing that ordinances must  
72 expire within a certain timeframe; requiring the  
73 property appraiser to take certain action in response  
74 to an improperly granted exemption; providing a  
75 penalty; providing applicability; amending s. 201.15,

76 F.S.; suspending, for a specified period, the General  
 77 Revenue Fund service charge on documentary stamp tax  
 78 collections; providing for specified amounts of such  
 79 collections to be credited to the State Housing Trust  
 80 Fund for certain purposes; providing for certain  
 81 amounts to be credited to the General Revenue Fund  
 82 under certain circumstances; prohibiting the transfer  
 83 of such funds to the General Revenue Fund in the  
 84 General Appropriations Act; providing for the future  
 85 expiration and reversion of specified statutory text;  
 86 amending s. 212.08, F.S.; revising the total amount of  
 87 community contribution tax credits which may be  
 88 granted for certain projects; defining terms;  
 89 providing a sales tax exemption for building materials  
 90 used in the construction of affordable housing units;  
 91 defining terms; specifying eligibility requirements;  
 92 specifying requirements for applying for a sales tax  
 93 refund with the Department of Revenue; specifying  
 94 requirements for and limitations on refunds; providing  
 95 requirements for the department in issuing refunds;  
 96 authorizing the department to adopt rules; providing  
 97 applicability; amending s. 213.053, F.S.; authorizing  
 98 the department to make certain information available  
 99 to the corporation to administer the Live Local  
 100 Program; creating s. 215.212, F.S.; prohibiting the

101 deduction of the General Revenue Fund service charge  
102 on documentary stamp tax proceeds; providing for  
103 future repeal; amending s. 215.22, F.S.; conforming a  
104 provision to changes made by the act; providing for  
105 the future expiration and reversion of specified  
106 statutory text; amending s. 220.02, F.S.; specifying  
107 the order of application of Live Local Program tax  
108 credits against the state corporate income tax;  
109 amending s. 220.13, F.S.; specifying requirements for  
110 the addition to adjusted federal income of amounts  
111 taken as a credit under the Live Local Program;  
112 amending s. 220.183, F.S.; conforming a provision to  
113 changes made by the act; amending s. 220.186, F.S.;  
114 providing applicability of Live Local Program tax  
115 credits to the Florida alternative minimum tax credit;  
116 creating s. 220.1878, F.S.; providing a credit against  
117 the state corporate income tax under the Live Local  
118 Program; specifying requirements and procedures for  
119 making eligible contributions and claiming the credit;  
120 amending s. 220.222, F.S.; requiring returns filed in  
121 connection with the Live Local Program tax credits to  
122 include the amount of certain credits; amending s.  
123 253.034, F.S.; modifying requirements for the analysis  
124 included in land use plans; making technical changes;  
125 amending s. 253.0341, F.S.; requiring that local

126 government requests for the state to surplus  
127 conservation or nonconservation lands for any means of  
128 transfer be expedited throughout the surplusing  
129 process; amending s. 288.101, F.S.; authorizing the  
130 Governor, under the Florida Job Growth Grant Fund, to  
131 approve state or local public infrastructure projects  
132 to facilitate the development or construction of  
133 affordable housing; providing for future repeal;  
134 amending s. 420.0003, F.S.; revising legislative  
135 intent for, and policies of, the state housing  
136 strategy; revising requirements for the implementation  
137 of the strategy; revising duties of the Shimberg  
138 Center for Housing Studies at the University of  
139 Florida; requiring the Office of Program Policy  
140 Analysis and Government Accountability to evaluate  
141 specified strategies, policies, and programs at  
142 specified intervals; specifying requirements for the  
143 office's analyses; authorizing rule amendments;  
144 amending s. 420.503, F.S.; revising the definition of  
145 the term "qualified contract" for purposes of the  
146 Florida Housing Finance Corporation Act; amending s.  
147 420.504, F.S.; revising the composition of the  
148 corporation's board of directors; providing  
149 specifications for filling vacancies on the board of  
150 directors; amending s. 420.507, F.S.; specifying a

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

176 adopt rules; requiring the department to annually  
177 notify certain taxpayers of certain information;  
178 creating s. 420.5096, F.S.; providing legislative  
179 findings; creating the Florida Hometown Hero Program  
180 for a specified purpose; authorizing the corporation  
181 to underwrite and make certain mortgage loans;  
182 specifying terms for such loans and requirements for  
183 borrowers; authorizing loans made under the program to  
184 be used for the purchase of certain manufactured  
185 homes; providing construction; amending s. 420.531,  
186 F.S.; authorizing the Florida Housing Corporation to  
187 contract with certain entities to provide technical  
188 assistance to local governments in establishing  
189 selection criteria for proposals to use certain  
190 property for affordable housing purposes; amending s.  
191 420.6075, F.S.; making technical changes; amending s.  
192 553.792, F.S.; requiring local governments to maintain  
193 on their websites a policy relating to the expedited  
194 processing of certain building permits and development  
195 orders; amending s. 624.509, F.S.; specifying the  
196 order of application of Live Local Program tax credits  
197 against the insurance premium tax; amending s.  
198 624.5105, F.S.; conforming a provision to changes made  
199 by the act; creating s. 624.51058, F.S.; providing a  
200 credit against the insurance premium tax under the



201 Live Local Program; providing a requirement for making  
 202 eligible contributions; providing construction;  
 203 providing applicability; exempting a certain  
 204 initiative from certain evacuation time constraints;  
 205 specifying that certain comprehensive plan amendments  
 206 are valid; authorizing certain local governments to  
 207 adopt local ordinances or regulations for certain  
 208 purposes; authorizing the department to adopt  
 209 emergency rules; providing for future expiration of  
 210 such rulemaking authority; providing appropriations;  
 211 providing a declaration of important state interest;  
 212 providing effective dates.

213

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

215

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

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

219 125.0103 Ordinances and rules imposing price controls ~~+~~  
 220 ~~findings required; procedures.-~~

221 (1)(a) Except as hereinafter provided, a ~~no~~ county,  
 222 municipality, or other entity of local government may not ~~shall~~  
 223 adopt or maintain in effect an ordinance or a rule that ~~which~~  
 224 has the effect of imposing price controls upon a lawful business  
 225 activity that ~~which~~ is not franchised by, owned by, or under

226 | contract with, the governmental agency, unless specifically  
 227 | provided by general law.

228 |       (b) This section does not prevent the enactment by local  
 229 | governments of public service rates otherwise authorized by law,  
 230 | including water, sewer, solid waste, public transportation,  
 231 | taxicab, or port rates, rates for towing of vehicles or vessels  
 232 | from or immobilization of vehicles or vessels on private  
 233 | property, or rates for removal and storage of wrecked or  
 234 | disabled vehicles or vessels from an accident scene or the  
 235 | removal and storage of vehicles or vessels in the event the  
 236 | owner or operator is incapacitated, unavailable, leaves the  
 237 | procurement of wrecker service to the law enforcement officer at  
 238 | the scene, or otherwise does not consent to the removal of the  
 239 | vehicle or vessel.

240 |       (c) Counties must establish maximum rates which may be  
 241 | charged on the towing of vehicles or vessels from or  
 242 | immobilization of vehicles or vessels on private property,  
 243 | removal and storage of wrecked or disabled vehicles or vessels  
 244 | from an accident scene or for the removal and storage of  
 245 | vehicles or vessels, in the event the owner or operator is  
 246 | incapacitated, unavailable, leaves the procurement of wrecker  
 247 | service to the law enforcement officer at the scene, or  
 248 | otherwise does not consent to the removal of the vehicle or  
 249 | vessel. However, if a municipality chooses to enact an ordinance  
 250 | establishing the maximum rates for the towing or immobilization

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

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

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

266 ~~(4) Notwithstanding any other provisions of this section,~~  
267 ~~no controls shall be imposed on rents for any accommodation used~~  
268 ~~or offered for residential purposes as a seasonal or tourist~~  
269 ~~unit, as a second housing unit, or on rents for dwelling units~~  
270 ~~located in luxury apartment buildings. For the purposes of this~~  
271 ~~section, a luxury apartment building is one wherein on January~~  
272 ~~1, 1977, the aggregate rent due on a monthly basis from all~~  
273 ~~dwelling units as stated in leases or rent lists existing on~~  
274 ~~that date divided by the number of dwelling units exceeds \$250.~~

275 ~~(5) A~~ A ~~No~~ municipality, county, or other entity of local

276 government may not ~~shall~~ adopt or maintain in effect any law,  
 277 ordinance, rule, or other measure that ~~which~~ would have the  
 278 effect of imposing controls on rents ~~unless:~~

279 ~~(a) Such measure is duly adopted by the governing body of~~  
 280 ~~such entity of local government, after notice and public~~  
 281 ~~hearing, in accordance with all applicable provisions of the~~  
 282 ~~Florida and United States Constitutions, the charter or charters~~  
 283 ~~governing such entity of local government, this section, and any~~  
 284 ~~other applicable laws.~~

285 ~~(b) Such governing body makes and recites in such measure~~  
 286 ~~its findings establishing the existence in fact of a housing~~  
 287 ~~emergency so grave as to constitute a serious menace to the~~  
 288 ~~general public and that such controls are necessary and proper~~  
 289 ~~to eliminate such grave housing emergency.~~

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

292 ~~(6) In any court action brought to challenge the validity~~  
 293 ~~of rent control imposed pursuant to the provisions of this~~  
 294 ~~section, the evidentiary effect of any findings or recitations~~  
 295 ~~required by subsection (5) shall be limited to imposing upon any~~  
 296 ~~party challenging the validity of such measure the burden of~~  
 297 ~~going forward with the evidence, and the burden of proof (that~~  
 298 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~  
 299 ~~to have the measure upheld.~~

300 (3)-(7) Notwithstanding any other provisions of this

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

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

309 125.01055 Affordable housing.—

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

312 (6) Notwithstanding any other law or local ordinance or  
 313 regulation to the contrary, the board of county commissioners  
 314 may approve the development of housing that is affordable, as  
 315 defined in s. 420.0004, including, but not limited to, a mixed-  
 316 use residential development, on any parcel zoned for  
 317 ~~residential, commercial, or industrial use. If a parcel is zoned~~  
 318 ~~for commercial or industrial use, an approval pursuant to this~~  
 319 ~~subsection may include any residential development project,~~  
 320 ~~including a mixed-use residential development project,~~ so long  
 321 as at least 10 percent of the units included in the project are  
 322 for housing that is affordable ~~and the developer of the project~~  
 323 ~~agrees not to apply for or receive funding under s. 420.5087.~~

324 The provisions of this subsection are self-executing and do not  
 325 require the board of county commissioners to adopt an ordinance

326 or a regulation before using the approval process in this  
327 subsection.

328 (7) (a) A county must authorize multifamily and mixed-use  
329 residential as allowable uses in any area zoned for commercial,  
330 industrial, or mixed use if at least 40 percent of the  
331 residential units in a proposed multifamily rental development  
332 are, for a period of at least 30 years, affordable as defined in  
333 s. 420.0004. Notwithstanding any other law, local ordinance, or  
334 regulation to the contrary, a county may not require a proposed  
335 multifamily development to obtain a zoning or land use change,  
336 special exception, conditional use approval, variance, or  
337 comprehensive plan amendment for the building height, zoning,  
338 and densities authorized under this subsection. For mixed-use  
339 residential projects, at least 65 percent of the total square  
340 footage must be used for residential purposes.

341 (b) A county may not restrict the density of a proposed  
342 development authorized under this subsection below the highest  
343 allowed density on any unincorporated land in the county where  
344 residential development is allowed.

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

350 (d) A proposed development authorized under this

351 subsection must be administratively approved and no further  
352 action by the board of county commissioners is required if the  
353 development satisfies the county's land development regulations  
354 for multifamily developments in areas zoned for such use and is  
355 otherwise consistent with the comprehensive plan, with the  
356 exception of provisions establishing allowable densities,  
357 height, and land use. Such land development regulations include,  
358 but are not limited to, regulations relating to setbacks and  
359 parking requirements.

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

365 (f) For proposed multifamily developments in an  
366 unincorporated area zoned for commercial or industrial use which  
367 is within the boundaries of a multicounty independent special  
368 district that was created to provide municipal services and is  
369 not authorized to levy ad valorem taxes, and less than 20  
370 percent of the land area within such district is designated for  
371 commercial or industrial use, a county must authorize, as  
372 provided in this subsection, such development only if the  
373 development is mixed-use residential.

374 (g) Except as otherwise provided in this subsection, a  
375 development authorized under this subsection must comply with

376 all applicable state and local laws and regulations.

377 (h) This subsection does not apply to property defined as  
 378 recreational and commercial working waterfront in s.  
 379 342.201(2)(b) in any area zoned as industrial.

380 (i) This subsection expires October 1, 2033.

381 Section 4. Section 125.379, Florida Statutes, is amended  
 382 to read:

383 125.379 Disposition of county property for affordable  
 384 housing.—

385 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years  
 386 thereafter, each county shall prepare an inventory list of all  
 387 real property within its jurisdiction to which the county or any  
 388 dependent special district within its boundaries holds fee  
 389 simple title which ~~that~~ is appropriate for use as affordable  
 390 housing. The inventory list must include the address and legal  
 391 description of each such real property and specify whether the  
 392 property is vacant or improved. The governing body of the county  
 393 must review the inventory list at a public hearing and may  
 394 revise it at the conclusion of the public hearing. The governing  
 395 body of the county shall adopt a resolution that includes an  
 396 inventory list of such property following the public hearing.  
 397 Each county shall make the inventory list publicly available on  
 398 its website to encourage potential development.

399 (2) The properties identified as appropriate for use as  
 400 affordable housing on the inventory list adopted by the county



401 | may be used for affordable housing through a long-term land  
 402 | lease requiring the development and maintenance of affordable  
 403 | housing, offered for sale and the proceeds used to purchase land  
 404 | for the development of affordable housing or to increase the  
 405 | local government fund earmarked for affordable housing, ~~or may~~  
 406 | ~~be~~ sold with a restriction that requires the development of the  
 407 | property as permanent affordable housing, or ~~may be~~ donated to a  
 408 | nonprofit housing organization for the construction of permanent  
 409 | affordable housing. Alternatively, the county or special  
 410 | district may otherwise make the property available for use for  
 411 | the production and preservation of permanent affordable housing.  
 412 | For purposes of this section, the term "affordable" has the same  
 413 | meaning as in s. 420.0004(3).

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

416 | (a) Establishing eligibility criteria for the receipt or  
 417 | purchase of surplus land by developers;

418 | (b) Making the process for requesting surplus lands  
 419 | publicly available; and

420 | (c) Ensuring long-term affordability through ground leases  
 421 | by retaining the right of first refusal to purchase property  
 422 | that would be sold or offered at market rate and by requiring  
 423 | reversion of property not used for affordable housing within a  
 424 | certain timeframe.

425 | Section 5. Subsections (5) and (6) of section 166.04151,

426 Florida Statutes, are amended, and subsection (7) is added to  
427 that section, to read:

428 166.04151 Affordable housing.—

429 (5) Subsection (4) ~~(2)~~ does not apply in an area of  
430 critical state concern, as designated by s. 380.0552 or chapter  
431 28-36, Florida Administrative Code.

432 (6) Notwithstanding any other law or local ordinance or  
433 regulation to the contrary, the governing body of a municipality  
434 may approve the development of housing that is affordable, as  
435 defined in s. 420.0004, including, but not limited to, a mixed-  
436 use residential development, on any parcel zoned for  
437 ~~residential, commercial, or industrial use. If a parcel is zoned~~  
438 ~~for commercial or industrial use, an approval pursuant to this~~  
439 ~~subsection may include any residential development project,~~  
440 ~~including a mixed-use residential development project,~~ so long  
441 as at least 10 percent of the units included in the project are  
442 for housing that is affordable ~~and the developer of the project~~  
443 ~~agrees not to apply for or receive funding under s. 420.5087.~~  
444 The provisions of this subsection are self-executing and do not  
445 require the governing body to adopt an ordinance or a regulation  
446 before using the approval process in this subsection.

447 (7)(a) A municipality must authorize multifamily and  
448 mixed-use residential as allowable uses in any area zoned for  
449 commercial, industrial, or mixed use if at least 40 percent of  
450 the residential units in a proposed multifamily rental

451 development are, for a period of at least 30 years, affordable  
452 as defined in s. 420.0004. Notwithstanding any other law, local  
453 ordinance, or regulation to the contrary, a municipality may not  
454 require a proposed multifamily development to obtain a zoning or  
455 land use change, special exception, conditional use approval,  
456 variance, or comprehensive plan amendment for the building  
457 height, zoning, and densities authorized under this subsection.  
458 For mixed-use residential projects, at least 65 percent of the  
459 total square footage must be used for residential purposes.

460 (b) A municipality may not restrict the density of a  
461 proposed development authorized under this subsection below the  
462 highest allowed density on any land in the municipality where  
463 residential development is allowed.

464 (c) A municipality may not restrict the height of a  
465 proposed development authorized under this subsection below the  
466 highest currently allowed height for a commercial or residential  
467 development located in its jurisdiction within 1 mile of the  
468 proposed development or 3 stories, whichever is higher.

469 (d) A proposed development authorized under this  
470 subsection must be administratively approved and no further  
471 action by the governing body of the municipality is required if  
472 the development satisfies the municipality's land development  
473 regulations for multifamily developments in areas zoned for such  
474 use and is otherwise consistent with the comprehensive plan,  
475 with the exception of provisions establishing allowable

476 densities, height, and land use. Such land development  
477 regulations include, but are not limited to, regulations  
478 relating to setbacks and parking requirements.

479 (e) A municipality must consider reducing parking  
480 requirements for a proposed development authorized under this  
481 subsection if the development is located within one-half mile of  
482 a major transit stop, as defined in the municipality's land  
483 development code, and the major transit stop is accessible from  
484 the development.

485 (f) A municipality that designates less than 20 percent of  
486 the land area within its jurisdiction for commercial or  
487 industrial use must authorize a proposed multifamily development  
488 as provided in this subsection in areas zoned for commercial or  
489 industrial use only if the proposed multifamily development is  
490 mixed-use residential.

491 (g) Except as otherwise provided in this subsection, a  
492 development authorized under this subsection must comply with  
493 all applicable state and local laws and regulations.

494 (h) This subsection does not apply to property defined as  
495 recreational and commercial working waterfront in s.  
496 342.201(2)(b) in any area zoned as industrial.

497 (i) This subsection expires October 1, 2033.

498 Section 6. Section 166.043, Florida Statutes, is amended  
499 to read:

500 166.043 Ordinances and rules imposing price controls†

501 ~~findings required; procedures.-~~

502 (1) (a) Except as hereinafter provided, a ~~no~~ county,  
 503 municipality, or other entity of local government may not ~~shall~~  
 504 adopt or maintain in effect an ordinance or a rule that ~~which~~  
 505 has the effect of imposing price controls upon a lawful business  
 506 activity that ~~which~~ is not franchised by, owned by, or under  
 507 contract with, the governmental agency, unless specifically  
 508 provided by general law.

509 (b) This section does not prevent the enactment by local  
 510 governments of public service rates otherwise authorized by law,  
 511 including water, sewer, solid waste, public transportation,  
 512 taxicab, or port rates, rates for towing of vehicles or vessels  
 513 from or immobilization of vehicles or vessels on private  
 514 property, or rates for removal and storage of wrecked or  
 515 disabled vehicles or vessels from an accident scene or the  
 516 removal and storage of vehicles or vessels in the event the  
 517 owner or operator is incapacitated, unavailable, leaves the  
 518 procurement of wrecker service to the law enforcement officer at  
 519 the scene, or otherwise does not consent to the removal of the  
 520 vehicle or vessel.

521 (c) Counties must establish maximum rates which may be  
 522 charged on the towing of vehicles or vessels from or  
 523 immobilization of vehicles or vessels on private property,  
 524 removal and storage of wrecked or disabled vehicles or vessels  
 525 from an accident scene or for the removal and storage of

526 vehicles or vessels, in the event the owner or operator is  
527 incapacitated, unavailable, leaves the procurement of wrecker  
528 service to the law enforcement officer at the scene, or  
529 otherwise does not consent to the removal of the vehicle or  
530 vessel. However, if a municipality chooses to enact an ordinance  
531 establishing the maximum rates for the towing or immobilization  
532 of vehicles or vessels as described in paragraph (b), the  
533 county's ordinance established under s. 125.0103 does ~~shall~~ not  
534 apply within such municipality.

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

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

547 ~~(4) Notwithstanding any other provisions of this section,~~  
548 ~~no controls shall be imposed on rents for any accommodation used~~  
549 ~~or offered for residential purposes as a seasonal or tourist~~  
550 ~~unit, as a second housing unit, or on rents for dwelling units~~

551 ~~located in luxury apartment buildings. For the purposes of this~~  
 552 ~~section, a luxury apartment building is one wherein on January~~  
 553 ~~1, 1977, the aggregate rent due on a monthly basis from all~~  
 554 ~~dwelling units as stated in leases or rent lists existing on~~  
 555 ~~that date divided by the number of dwelling units exceeds \$250.~~

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

560 ~~(a) Such measure is duly adopted by the governing body of~~  
 561 ~~such entity of local government, after notice and public~~  
 562 ~~hearing, in accordance with all applicable provisions of the~~  
 563 ~~Florida and United States Constitutions, the charter or charters~~  
 564 ~~governing such entity of local government, this section, and any~~  
 565 ~~other applicable laws.~~

566 ~~(b) Such governing body makes and recites in such measure~~  
 567 ~~its findings establishing the existence in fact of a housing~~  
 568 ~~emergency so grave as to constitute a serious menace to the~~  
 569 ~~general public and that such controls are necessary and proper~~  
 570 ~~to eliminate such grave housing emergency.~~

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

573 ~~(6) In any court action brought to challenge the validity~~  
 574 ~~of rent control imposed pursuant to the provisions of this~~  
 575 ~~section, the evidentiary effect of any findings or recitations~~

576 ~~required by subsection (5) shall be limited to imposing upon any~~  
577 ~~party challenging the validity of such measure the burden of~~  
578 ~~going forward with the evidence, and the burden of proof (that~~  
579 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~  
580 ~~to have the measure upheld.~~

581 (3)~~(7)~~ Notwithstanding any other provisions of this  
582 section, municipalities, counties, or other entity of local  
583 government may adopt and maintain in effect any law, ordinance,  
584 rule, or other measure which is adopted for the purposes of  
585 increasing the supply of affordable housing using land use  
586 mechanisms such as inclusionary housing ordinances.

587 Section 7. Section 166.0451, Florida Statutes, is amended  
588 to read:

589 166.0451 Disposition of municipal property for affordable  
590 housing.—

591 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years  
592 thereafter, each municipality shall prepare an inventory list of  
593 all real property within its jurisdiction to which the  
594 municipality or any dependent special district within its  
595 boundaries holds fee simple title which ~~that~~ is appropriate for  
596 use as affordable housing. The inventory list must include the  
597 address and legal description of each such property and specify  
598 whether the property is vacant or improved. The governing body  
599 of the municipality must review the inventory list at a public  
600 hearing and may revise it at the conclusion of the public



601 hearing. Following the public hearing, the governing body of the  
602 municipality shall adopt a resolution that includes an inventory  
603 list of such property. Each municipality shall make the  
604 inventory list publicly available on its website to encourage  
605 potential development.

606 (2) The properties identified as appropriate for use as  
607 affordable housing on the inventory list adopted by the  
608 municipality may be used for affordable housing through a long-  
609 term land lease requiring the development and maintenance of  
610 affordable housing, offered for sale and the proceeds ~~may be~~  
611 used to purchase land for the development of affordable housing  
612 or to increase the local government fund earmarked for  
613 affordable housing, ~~or may be~~ sold with a restriction that  
614 requires the development of the property as permanent affordable  
615 housing, or ~~may be~~ donated to a nonprofit housing organization  
616 for the construction of permanent affordable housing.  
617 Alternatively, the municipality or special district may  
618 otherwise make the property available for use for the production  
619 and preservation of permanent affordable housing. For purposes  
620 of this section, the term "affordable" has the same meaning as  
621 in s. 420.0004(3).

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

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

626        (b) Making the process for requesting surplus lands  
 627 publicly available; and

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

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

636        196.1978 Affordable housing property exemption.—

637        (1)(a) Property used to provide affordable housing to  
 638 eligible persons as defined by s. 159.603 and natural persons or  
 639 families meeting the extremely-low-income, very-low-income, low-  
 640 income, or moderate-income limits specified in s. 420.0004,  
 641 which is owned entirely by a nonprofit entity that is a  
 642 corporation not for profit, qualified as charitable under s.  
 643 501(c)(3) of the Internal Revenue Code and in compliance with  
 644 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
 645 by an exempt entity and used for a charitable purpose, and those  
 646 portions of the affordable housing property that provide housing  
 647 to natural persons or families classified as extremely low  
 648 income, very low income, low income, or moderate income under s.  
 649 420.0004 are exempt from ad valorem taxation to the extent  
 650 authorized under s. 196.196. All property identified in this

651 subsection must comply with the criteria provided under s.  
652 196.195 for determining exempt status and applied by property  
653 appraisers on an annual basis. The Legislature intends that any  
654 property owned by a limited liability company which is  
655 disregarded as an entity for federal income tax purposes  
656 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
657 as owned by its sole member. If the sole member of the limited  
658 liability company that owns the property is also a limited  
659 liability company that is disregarded as an entity for federal  
660 income tax purposes pursuant to Treasury Regulation 301.7701-  
661 3(b)(1)(ii), the Legislature intends that the property be  
662 treated as owned by the sole member of the limited liability  
663 company that owns the limited liability company that owns the  
664 property. Units that are vacant and units that are occupied by  
665 natural persons or families whose income no longer meets the  
666 income limits of this subsection, but whose income met those  
667 income limits at the time they became tenants, shall be treated  
668 as portions of the affordable housing property exempt under this  
669 subsection if a recorded land use restriction agreement in favor  
670 of the Florida Housing Finance Corporation or any other  
671 governmental or quasi-governmental jurisdiction requires that  
672 all residential units within the property be used in a manner  
673 that qualifies for the exemption under this subsection and if  
674 the units are being offered for rent.

675 (b) Land that is owned entirely by a nonprofit entity that

676 is a corporation not for profit, qualified as charitable under  
 677 s. 501(c) (3) of the Internal Revenue Code and in compliance with  
 678 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum  
 679 of 99 years for the purpose of, and is predominantly used for,  
 680 providing housing to natural persons or families meeting the  
 681 extremely-low-income, very-low-income, low-income, or moderate-  
 682 income limits specified in s. 420.0004 is exempt from ad valorem  
 683 taxation. For purposes of this paragraph, land is predominantly  
 684 used for qualifying purposes if the square footage of the  
 685 improvements on the land used to provide qualifying housing is  
 686 greater than 50 percent of the square footage of all  
 687 improvements on the land. This paragraph first applies to the  
 688 2024 tax roll and is repealed December 31, 2059.

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

690 1. "Corporation" means the Florida Housing Finance  
 691 Corporation.

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

697 3. "Substantially completed" has the same meaning as in s.  
 698 192.042 (1).

699 (b) Notwithstanding ss. 196.195 and 196.196, portions of  
 700 property in a multifamily project are considered property used

701 for a charitable purpose and are eligible to receive an ad  
702 valorem property tax exemption if such portions:

703 1. Provide affordable housing to natural persons or  
704 families meeting the income limitations provided in paragraph  
705 (d);

706 2. Are within a newly constructed multifamily project that  
707 contains more than 70 units dedicated to housing natural persons  
708 or families meeting the income limitations provided in paragraph  
709 (d); and

710 3. Are rented for an amount that does not exceed the  
711 amount as specified by the most recent multifamily rental  
712 programs income and rent limit chart posted by the corporation  
713 and derived from the Multifamily Tax Subsidy Projects Income  
714 Limits published by the United States Department of Housing and  
715 Urban Development or 90 percent of the fair market value rent as  
716 determined by a rental market study meeting the requirements of  
717 paragraph (m), whichever is less.

718 (c) If a unit that in the previous year qualified for the  
719 exemption under this subsection and was occupied by a tenant is  
720 vacant on January 1, the vacant unit is eligible for the  
721 exemption if the use of the unit is restricted to providing  
722 affordable housing that would otherwise meet the requirements of  
723 this subsection and a reasonable effort is made to lease the  
724 unit to eligible persons or families.

725 (d)1. Qualified property used to house natural persons or

726 families whose annual household income is greater than 80  
727 percent but not more than 120 percent of the median annual  
728 adjusted gross income for households within the metropolitan  
729 statistical area or, if not within a metropolitan statistical  
730 area, within the county in which the person or family resides,  
731 must receive an ad valorem property tax exemption of 75 percent  
732 of the assessed value.

733 2. Qualified property used to house natural persons or  
734 families whose annual household income does not exceed 80  
735 percent of the median annual adjusted gross income for  
736 households within the metropolitan statistical area or, if not  
737 within a metropolitan statistical area, within the county in  
738 which the person or family resides, is exempt from ad valorem  
739 property taxes.

740 (e) To receive an exemption under this subsection, a  
741 property owner must submit an application on a form prescribed  
742 by the department by March 1 for the exemption, accompanied by a  
743 certification notice from the corporation to the property  
744 appraiser.

745 (f) To receive a certification notice, a property owner  
746 must submit a request to the corporation for certification on a  
747 form provided by the corporation which includes all of the  
748 following:

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

751 2. A list of the units for which the property owner seeks  
752 an exemption.

753 3. The rent amount received by the property owner for each  
754 unit for which the property owner seeks an exemption. If a unit  
755 is vacant and qualifies for an exemption under paragraph (c),  
756 the property owner must provide evidence of the published rent  
757 amount for each vacant unit.

758 4. A sworn statement, under penalty of perjury, from the  
759 applicant restricting the property for a period of not less than  
760 3 years to housing persons or families who meet the income  
761 limitations under this subsection.

762 (g) The corporation shall review the request for  
763 certification and certify property that meets the eligibility  
764 criteria of this subsection. A determination by the corporation  
765 regarding a request for certification does not constitute final  
766 agency action pursuant to chapter 120.

767 1. If the corporation determines that the property meets  
768 the eligibility criteria for an exemption under this subsection,  
769 the corporation must send a certification notice to the property  
770 owner and the property appraiser.

771 2. If the corporation determines that the property does  
772 not meet the eligibility criteria, the corporation must notify  
773 the property owner and include the reasons for such  
774 determination.

775 (h) The corporation shall post on its website the deadline

776 to submit a request for certification. The deadline must allow  
777 adequate time for a property owner to submit a timely  
778 application for exemption to the property appraiser.

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

783 (j) If the property appraiser determines that for any year  
784 during the immediately previous 10 years a person who was not  
785 entitled to an exemption under this subsection was granted such  
786 an exemption, the property appraiser must serve upon the owner a  
787 notice of intent to record in the public records of the county a  
788 notice of tax lien against any property owned by that person in  
789 the county, and that property must be identified in the notice  
790 of tax lien. Any property owned by the taxpayer and situated in  
791 this state is subject to the taxes exempted by the improper  
792 exemption, plus a penalty of 50 percent of the unpaid taxes for  
793 each year and interest at a rate of 15 percent per annum. If an  
794 exemption is improperly granted as a result of a clerical  
795 mistake or an omission by the property appraiser, the property  
796 owner improperly receiving the exemption may not be assessed a  
797 penalty or interest.

798 (k) Units subject to an agreement with the corporation  
799 pursuant to chapter 420 recorded in the official records of the  
800 county in which the property is located to provide housing to



801 natural persons or families meeting the extremely-low-income,  
802 very-low-income, or low-income limits specified in s. 420.0004  
803 are not eligible for this exemption.

804 (l) Property receiving an exemption pursuant to s.  
805 196.1979 is not eligible for this exemption.

806 (m) A rental market study submitted as required by  
807 paragraph (f) must identify the fair market value rent of each  
808 unit for which a property owner seeks an exemption. Only a  
809 certified general appraiser as defined in s. 475.611 may issue a  
810 rental market study. The certified general appraiser must be  
811 independent of the property owner who requests the rental market  
812 study. In preparing the rental market study, a certified general  
813 appraiser shall comply with the standards of professional  
814 practice pursuant to part II of chapter 475 and use comparable  
815 property within the same geographic area and of the same type as  
816 the property for which the exemption is sought. A rental market  
817 study must have been completed within 3 years before submission  
818 of the application.

819 (n) The corporation may adopt rules to implement this  
820 section.

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

823 Section 9. Section 196.1979, Florida Statutes, is created  
824 to read:

825 196.1979 County and municipal affordable housing property

826 exemption.—

827 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board  
 828 of county commissioners of a county or the governing body of a  
 829 municipality may adopt an ordinance to exempt those portions of  
 830 property used to provide affordable housing meeting the  
 831 requirements of this section. Such property is considered  
 832 property used for a charitable purpose. To be eligible for the  
 833 exemption, the portions of property:

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

836 a. Is greater than 30 percent but not more than 60 percent  
 837 of the median annual adjusted gross income for households within  
 838 the metropolitan statistical area or, if not within a  
 839 metropolitan statistical area, within the county in which the  
 840 person or family resides; or

841 b. Does not exceed 30 percent of the median annual  
 842 adjusted gross income for households within the metropolitan  
 843 statistical area or, if not within a metropolitan statistical  
 844 area, within the county in which the person or family resides;

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

849 3. Must be rented for an amount no greater than the amount  
 850 as specified by the most recent multifamily rental programs

851 income and rent limit chart posted by the corporation and  
852 derived from the Multifamily Tax Subsidy Projects Income Limits  
853 published by the United States Department of Housing and Urban  
854 Development or 90 percent of the fair market value rent as  
855 determined by a rental market study meeting the requirements of  
856 subsection (4), whichever is less;

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

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

863 6. May not have any unpaid fines or charges relating to  
864 the cited code violations. Payment of unpaid fines or charges  
865 before a final determination on a property's qualification for  
866 an exemption under this section will not exclude such property  
867 from eligibility if the property otherwise complies with all  
868 other requirements for the exemption.

869 (b) Qualified property may receive an ad valorem property  
870 tax exemption of:

871 1. Up to 75 percent of the assessed value of each  
872 residential unit used to provide affordable housing if fewer  
873 than 100 percent of the multifamily project's residential units  
874 are used to provide affordable housing meeting the requirements  
875 of this section.

876        2. Up to 100 percent of the assessed value if 100 percent  
 877 of the multifamily project's residential units are used to  
 878 provide affordable housing meeting the requirements of this  
 879 section.

880        (c) The board of county commissioners of the county or the  
 881 governing body of the municipality, as applicable, may choose to  
 882 adopt an ordinance that exempts property used to provide  
 883 affordable housing for natural persons or families meeting the  
 884 income limits of sub-subparagraph (a)1.a., natural persons or  
 885 families meeting the income limits of sub-subparagraph (a)1.b.,  
 886 or both.

887        (2) If a residential unit that in the previous year  
 888 qualified for the exemption under this section and was occupied  
 889 by a tenant is vacant on January 1, the vacant unit may qualify  
 890 for the exemption under this section if the use of the unit is  
 891 restricted to providing affordable housing that would otherwise  
 892 meet the requirements of this section and a reasonable effort is  
 893 made to lease the unit to eligible persons or families.

894        (3) An ordinance granting the exemption authorized by this  
 895 section must:

896        (a) Be adopted under the procedures for adoption of a  
 897 nonemergency ordinance by a board of county commissioners  
 898 specified in chapter 125 or by a municipal governing body  
 899 specified in chapter 166.

900        (b) Designate the local entity under the supervision of

901 the board of county commissioners or governing body of a  
902 municipality which must develop, receive, and review  
903 applications for certification and develop notices of  
904 determination of eligibility.

905 (c) Require the property owner to apply for certification  
906 by the local entity in order to receive the exemption. The  
907 application for certification must be on a form provided by the  
908 local entity designated pursuant to paragraph (b) and include  
909 all of the following:

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

912 2. A list of the units for which the property owner seeks  
913 an exemption.

914 3. The rent amount received by the property owner for each  
915 unit for which the property owner seeks an exemption. If a unit  
916 is vacant and qualifies for an exemption under subsection (2),  
917 the property owner must provide evidence of the published rent  
918 amount for the vacant unit.

919 (d) Require the local entity to verify and certify  
920 property that meets the requirements of the ordinance as  
921 qualified property and forward the certification to the property  
922 owner and the property appraiser. If the local entity denies the  
923 exemption, it must notify the applicant and include reasons for  
924 the denial.

925 (e) Require the eligible unit to meet the eligibility

926 criteria of paragraph (1) (a) .

927 (f) Require the property owner to submit an application  
928 for exemption, on a form prescribed by the department,  
929 accompanied by the certification of qualified property, to the  
930 property appraiser no later than March 1.

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

933 (h) Specify that the property may not receive an exemption  
934 authorized by this section after expiration or repeal of the  
935 ordinance.

936 (i) Identify the percentage of the assessed value which is  
937 exempted, subject to the percentage limitations in paragraph  
938 (1) (b) .

939 (j) Identify whether the exemption applies to natural  
940 persons or families meeting the income limits of sub-  
941 subparagraph (1) (a) 1.a., natural persons or families meeting the  
942 income limits of sub-subparagraph (1) (a) 1.b., or both.

943 (k) Require that the deadline to submit an application for  
944 certification be published on the county's or municipality's  
945 website. The deadline must allow adequate time for a property  
946 owner to make a timely application for exemption to the property  
947 appraiser.

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

951       (4) A rental market study submitted as required by  
952 paragraph (3)(c) must identify the fair market value rent of  
953 each unit for which a property owner seeks an exemption. Only a  
954 certified general appraiser, as defined in s. 475.611, may issue  
955 a rental market study. The certified general appraiser must be  
956 independent of the property owner who requests a rental market  
957 study. In preparing the rental market study, a certified general  
958 appraiser shall comply with the standards of professional  
959 practice pursuant to part II of chapter 475 and use comparable  
960 property within the same geographic area and of the same type as  
961 the property for which the exemption is sought. A rental market  
962 study must have been completed within 3 years before submission  
963 of the application.

964       (5) An ordinance adopted under this section must expire  
965 before the fourth January 1 after adoption; however, the board  
966 of county commissioners or the governing body of the  
967 municipality may adopt a new ordinance to renew the exemption.  
968 The board of county commissioners or the governing body of the  
969 municipality shall deliver a copy of an ordinance adopted under  
970 this section to the department and the property appraiser within  
971 10 days after its adoption. If the ordinance expires or is  
972 repealed, the board of county commissioners or the governing  
973 body of the municipality must notify the department and the  
974 property appraiser within 10 days after its expiration or  
975 repeal.

976        (6) If the property appraiser determines that for any year  
 977 during the immediately previous 10 years a person who was not  
 978 entitled to an exemption under this section was granted such an  
 979 exemption, the property appraiser must serve upon the owner a  
 980 notice of intent to record in the public records of the county a  
 981 notice of tax lien against any property owned by that person in  
 982 the county, and that property must be identified in the notice  
 983 of tax lien. Any property owned by the taxpayer and situated in  
 984 this state is subject to the taxes exempted by the improper  
 985 exemption, plus a penalty of 50 percent of the unpaid taxes for  
 986 each year and interest at a rate of 15 percent per annum. If an  
 987 exemption is improperly granted as a result of a clerical  
 988 mistake or an omission by the property appraiser, the property  
 989 owner improperly receiving the exemption may not be assessed a  
 990 penalty or interest.

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

992        Section 10. Section 201.15, Florida Statutes, is amended  
 993 to read:

994        201.15 Distribution of taxes collected.—All taxes  
 995 collected under this chapter are hereby pledged and shall be  
 996 first made available to make payments when due on bonds issued  
 997 pursuant to s. 215.618 or s. 215.619, or any other bonds  
 998 authorized to be issued on a parity basis with such bonds. Such  
 999 pledge and availability for the payment of these bonds shall  
 1000 have priority over any requirement for the ~~payment of service~~



1001 ~~charges or~~ costs of collection and enforcement under this  
 1002 section. ~~All taxes collected under this chapter, except taxes~~  
 1003 ~~distributed to the Land Acquisition Trust Fund pursuant to~~  
 1004 ~~subsections (1) and (2), are subject to the service charge~~  
 1005 ~~imposed in s. 215.20(1).~~ Before distribution pursuant to this  
 1006 section, the Department of Revenue shall deduct amounts  
 1007 necessary to pay the costs of the collection and enforcement of  
 1008 the tax levied by this chapter. The costs ~~and service charge~~ may  
 1009 not be levied against any portion of taxes pledged to debt  
 1010 service on bonds to the extent that the costs ~~and service charge~~  
 1011 are required to pay any amounts relating to the bonds. All of  
 1012 the costs of the collection and enforcement of the tax levied by  
 1013 this chapter ~~and the service charge~~ shall be available and  
 1014 transferred to the extent necessary to pay debt service and any  
 1015 other amounts payable with respect to bonds authorized before  
 1016 January 1, 2017, secured by revenues distributed pursuant to  
 1017 this section. All taxes remaining after deduction of costs shall  
 1018 be distributed as follows:

1019 (1) Amounts necessary to make payments on bonds issued  
 1020 pursuant to s. 215.618 or s. 215.619, as provided under  
 1021 paragraphs (3) (a) and (b), or on any other bonds authorized to  
 1022 be issued on a parity basis with such bonds shall be deposited  
 1023 into the Land Acquisition Trust Fund.

1024 (2) If the amounts deposited pursuant to subsection (1)  
 1025 are less than 33 percent of all taxes collected after first

1026 deducting the costs of collection, an amount equal to 33 percent  
 1027 of all taxes collected after first deducting the costs of  
 1028 collection, minus the amounts deposited pursuant to subsection  
 1029 (1), shall be deposited into the Land Acquisition Trust Fund.

1030 (3) Amounts on deposit in the Land Acquisition Trust Fund  
 1031 shall be used in the following order:

1032 (a) Payment of debt service or funding of debt service  
 1033 reserve funds, rebate obligations, or other amounts payable with  
 1034 respect to Florida Forever bonds issued pursuant to s. 215.618.  
 1035 The amount used for such purposes may not exceed \$300 million in  
 1036 each fiscal year. It is the intent of the Legislature that all  
 1037 bonds issued to fund the Florida Forever Act be retired by  
 1038 December 31, 2040. Except for bonds issued to refund previously  
 1039 issued bonds, no series of bonds may be issued pursuant to this  
 1040 paragraph unless such bonds are approved and the debt service  
 1041 for the remainder of the fiscal year in which the bonds are  
 1042 issued is specifically appropriated in the General  
 1043 Appropriations Act or other law with respect to bonds issued for  
 1044 the purposes of s. 373.4598.

1045 (b) Payment of debt service or funding of debt service  
 1046 reserve funds, rebate obligations, or other amounts due with  
 1047 respect to Everglades restoration bonds issued pursuant to s.  
 1048 215.619. Taxes distributed under paragraph (a) and this  
 1049 paragraph must be collectively distributed on a pro rata basis  
 1050 when the available moneys under this subsection are not

1051 sufficient to cover the amounts required under paragraph (a) and  
 1052 this paragraph.

1053  
 1054 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally  
 1055 and ratably secured by moneys distributable to the Land  
 1056 Acquisition Trust Fund.

1057 (4) After the required distributions to the Land  
 1058 Acquisition Trust Fund pursuant to subsections (1) and (2), the  
 1059 lesser of 8 percent of the remainder or \$150 million in each  
 1060 fiscal year shall be paid into the State Treasury to the credit  
 1061 of the State Housing Trust Fund and shall be expended pursuant  
 1062 to s. 420.50871. If 8 percent of the remainder is greater than  
 1063 \$150 million in any fiscal year, the difference between 8  
 1064 percent of the remainder and \$150 million shall be paid into the  
 1065 State Treasury to the credit of the General Revenue Fund. ~~and~~  
 1066 ~~deduction of the service charge imposed pursuant to s.~~  
 1067 ~~215.20(1),~~ The remainder shall be distributed as follows:

1068 (a) The lesser of 20.5453 percent of the remainder or  
 1069 \$466.75 million in each fiscal year shall be paid into the State  
 1070 Treasury to the credit of the State Transportation Trust Fund.  
 1071 Notwithstanding any other law, the amount credited to the State  
 1072 Transportation Trust Fund shall be used for:

1073 1. Capital funding for the New Starts Transit Program,  
 1074 authorized by Title 49, U.S.C. s. 5309 and specified in s.  
 1075 341.051, in the amount of 10 percent of the funds;

1076           2. The Small County Outreach Program specified in s.  
1077 339.2818, in the amount of 10 percent of the funds;

1078           3. The Strategic Intermodal System specified in ss.  
1079 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent  
1080 of the funds after deduction of the payments required pursuant  
1081 to subparagraphs 1. and 2.; and

1082           4. The Transportation Regional Incentive Program specified  
1083 in s. 339.2819, in the amount of 25 percent of the funds after  
1084 deduction of the payments required pursuant to subparagraphs 1.  
1085 and 2. The first \$60 million of the funds allocated pursuant to  
1086 this subparagraph shall be allocated annually to the Florida  
1087 Rail Enterprise for the purposes established in s. 341.303(5).

1088           (b) The lesser of 0.1456 percent of the remainder or \$3.25  
1089 million in each fiscal year shall be paid into the State  
1090 Treasury to the credit of the Grants and Donations Trust Fund in  
1091 the Department of Economic Opportunity to fund technical  
1092 assistance to local governments.

1093  
1094 Moneys distributed pursuant to paragraphs (a) and (b) may not be  
1095 pledged for debt service unless such pledge is approved by  
1096 referendum of the voters.

1097           (c) An amount equaling 4.5 percent of the remainder in  
1098 each fiscal year shall be paid into the State Treasury to the  
1099 credit of the State Housing Trust Fund. The funds shall be used  
1100 as follows:

1101           1. Half of that amount shall be used for the purposes for  
 1102 which the State Housing Trust Fund was created and exists by  
 1103 law.

1104           2. Half of that amount shall be paid into the State  
 1105 Treasury to the credit of the Local Government Housing Trust  
 1106 Fund and used for the purposes for which the Local Government  
 1107 Housing Trust Fund was created and exists by law.

1108           (d) An amount equaling 5.20254 percent of the remainder in  
 1109 each fiscal year shall be paid into the State Treasury to the  
 1110 credit of the State Housing Trust Fund. Of such funds:

1111           1. Twelve and one-half percent of that amount shall be  
 1112 deposited into the State Housing Trust Fund and expended by the  
 1113 Department of Economic Opportunity and the Florida Housing  
 1114 Finance Corporation for the purposes for which the State Housing  
 1115 Trust Fund was created and exists by law.

1116           2. Eighty-seven and one-half percent of that amount shall  
 1117 be distributed to the Local Government Housing Trust Fund and  
 1118 used for the purposes for which the Local Government Housing  
 1119 Trust Fund was created and exists by law. Funds from this  
 1120 category may also be used to provide for state and local  
 1121 services to assist the homeless.

1122           (e) The lesser of 0.017 percent of the remainder or  
 1123 \$300,000 in each fiscal year shall be paid into the State  
 1124 Treasury to the credit of the General Inspection Trust Fund to  
 1125 be used to fund oyster management and restoration programs as

1126 | provided in s. 379.362(3).

1127 |       (f) A total of \$75 million shall be paid into the State  
 1128 | Treasury to the credit of the State Economic Enhancement and  
 1129 | Development Trust Fund within the Department of Economic  
 1130 | Opportunity.

1131 |       (g) An amount equaling 5.4175 percent of the remainder  
 1132 | shall be paid into the Resilient Florida Trust Fund to be used  
 1133 | for the purposes for which the Resilient Florida Trust Fund was  
 1134 | created and exists by law. Funds may be used for planning and  
 1135 | project grants.

1136 |       (h) An amount equaling 5.4175 percent of the remainder  
 1137 | shall be paid into the Water Protection and Sustainability  
 1138 | Program Trust Fund to be used to fund wastewater grants as  
 1139 | specified in s. 403.0673.

1140 |       (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed  
 1141 | to the State Housing Trust Fund and expended pursuant to s.  
 1142 | 420.50871 and funds distributed to the State Housing Trust Fund  
 1143 | and the Local Government Housing Trust Fund pursuant to  
 1144 | paragraphs (4)(c) and (d) ~~paragraph (4)(e)~~ may not be  
 1145 | transferred to the General Revenue Fund in the General  
 1146 | Appropriations Act.

1147 |       (6) After the distributions provided in the preceding  
 1148 | subsections, any remaining taxes shall be paid into the State  
 1149 | Treasury to the credit of the General Revenue Fund.

1150 |       Section 11. The amendments made by this act to s. 201.15,

1151 Florida Statutes, expire on July 1, 2033, and the text of that  
1152 section shall revert to that in existence on June 30, 2023,  
1153 except that any amendments to such text enacted other than by  
1154 this act must be preserved and continue to operate to the extent  
1155 that such amendments are not dependent upon the portions of the  
1156 text which expire pursuant to this section.

1157 Section 12. Paragraph (p) of subsection (5) of section  
1158 212.08, Florida Statutes, is amended, and paragraph (v) is added  
1159 to that subsection, to read:

1160 212.08 Sales, rental, use, consumption, distribution, and  
1161 storage tax; specified exemptions.—The sale at retail, the  
1162 rental, the use, the consumption, the distribution, and the  
1163 storage to be used or consumed in this state of the following  
1164 are hereby specifically exempt from the tax imposed by this  
1165 chapter.

1166 (5) EXEMPTIONS; ACCOUNT OF USE.—

1167 (p) *Community contribution tax credit for donations.*—

1168 1. Authorization.—Persons who are registered with the  
1169 department under s. 212.18 to collect or remit sales or use tax  
1170 and who make donations to eligible sponsors are eligible for tax  
1171 credits against their state sales and use tax liabilities as  
1172 provided in this paragraph:

1173 a. The credit shall be computed as 50 percent of the  
1174 person's approved annual community contribution.

1175 b. The credit shall be granted as a refund against state

1176 sales and use taxes reported on returns and remitted in the 12  
1177 months preceding the date of application to the department for  
1178 the credit as required in sub-subparagraph 3.c. If the annual  
1179 credit is not fully used through such refund because of  
1180 insufficient tax payments during the applicable 12-month period,  
1181 the unused amount may be included in an application for a refund  
1182 made pursuant to sub-subparagraph 3.c. in subsequent years  
1183 against the total tax payments made for such year. Carryover  
1184 credits may be applied for a 3-year period without regard to any  
1185 time limitation that would otherwise apply under s. 215.26.

1186 c. A person may not receive more than \$200,000 in annual  
1187 tax credits for all approved community contributions made in any  
1188 one year.

1189 d. All proposals for the granting of the tax credit  
1190 require the prior approval of the Department of Economic  
1191 Opportunity.

1192 e. The total amount of tax credits which may be granted  
1193 for all programs approved under this paragraph and ss. 220.183  
1194 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~  
1195 fiscal year and in each fiscal year thereafter for projects that  
1196 provide housing opportunities for persons with special needs or  
1197 homeownership opportunities for low-income households or very-  
1198 low-income households and \$4.5 million in the 2022-2023 fiscal  
1199 year and in each fiscal year thereafter for all other projects.  
1200 As used in this paragraph, the term "person with special needs"



1201 has the same meaning as in s. 420.0004 and the terms "low-income  
 1202 person," "low-income household," "very-low-income person," and  
 1203 "very-low-income household" have the same meanings as in s.  
 1204 420.9071.

1205 f. A person who is eligible to receive the credit provided  
 1206 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 1207 credit only under one section of the person's choice.

1208 2. Eligibility requirements.—

1209 a. A community contribution by a person must be in the  
 1210 following form:

1211 (I) Cash or other liquid assets;

1212 (II) Real property, including 100 percent ownership of a  
 1213 real property holding company;

1214 (III) Goods or inventory; or

1215 (IV) Other physical resources identified by the Department  
 1216 of Economic Opportunity.

1217  
 1218 For purposes of this sub-subparagraph, the term "real property  
 1219 holding company" means a Florida entity, such as a Florida  
 1220 limited liability company, that is wholly owned by the person;  
 1221 is the sole owner of real property, as defined in s.

1222 192.001(12), located in this ~~the~~ state; is disregarded as an  
 1223 entity for federal income tax purposes pursuant to 26 C.F.R. s.  
 1224 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 1225 eligible sponsor, has no material assets other than the real

1226 | property and any other property that qualifies as a community  
1227 | contribution.

1228 |       b. All community contributions must be reserved  
1229 | exclusively for use in a project. As used in this sub-  
1230 | subparagraph, the term "project" means activity undertaken by an  
1231 | eligible sponsor which is designed to construct, improve, or  
1232 | substantially rehabilitate housing that is affordable to low-  
1233 | income households or very-low-income households; designed to  
1234 | provide housing opportunities for persons with special needs;  
1235 | designed to provide commercial, industrial, or public resources  
1236 | and facilities; or designed to improve entrepreneurial and job-  
1237 | development opportunities for low-income persons. A project may  
1238 | be the investment necessary to increase access to high-speed  
1239 | broadband capability in a rural community that had an enterprise  
1240 | zone designated pursuant to chapter 290 as of May 1, 2015,  
1241 | including projects that result in improvements to communications  
1242 | assets that are owned by a business. A project may include the  
1243 | provision of museum educational programs and materials that are  
1244 | directly related to a project approved between January 1, 1996,  
1245 | and December 31, 1999, and located in an area which was in an  
1246 | enterprise zone designated pursuant to s. 290.0065 as of May 1,  
1247 | 2015. This paragraph does not preclude projects that propose to  
1248 | construct or rehabilitate housing for low-income households or  
1249 | very-low-income households on scattered sites or housing  
1250 | opportunities for persons with special needs. With respect to

1251 housing, contributions may be used to pay the following eligible  
 1252 special needs, low-income, and very-low-income housing-related  
 1253 activities:

1254 (I) Project development impact and management fees for  
 1255 special needs, low-income, or very-low-income housing projects;

1256 (II) Down payment and closing costs for persons with  
 1257 special needs, low-income persons, and very-low-income persons;

1258 (III) Administrative costs, including housing counseling  
 1259 and marketing fees, not to exceed 10 percent of the community  
 1260 contribution, directly related to special needs, low-income, or  
 1261 very-low-income projects; and

1262 (IV) Removal of liens recorded against residential  
 1263 property by municipal, county, or special district local  
 1264 governments if satisfaction of the lien is a necessary precedent  
 1265 to the transfer of the property to a low-income person or very-  
 1266 low-income person for the purpose of promoting home ownership.  
 1267 Contributions for lien removal must be received from a  
 1268 nonrelated third party.

1269 c. The project must be undertaken by an "eligible  
 1270 sponsor," which includes:

1271 (I) A community action program;

1272 (II) A nonprofit community-based development organization  
 1273 whose mission is the provision of housing for persons with  
 1274 special needs, low-income households, or very-low-income  
 1275 households or increasing entrepreneurial and job-development

1276 | opportunities for low-income persons;  
 1277 |       (III) A neighborhood housing services corporation;  
 1278 |       (IV) A local housing authority created under chapter 421;  
 1279 |       (V) A community redevelopment agency created under s.  
 1280 | 163.356;  
 1281 |       (VI) A historic preservation district agency or  
 1282 | organization;  
 1283 |       (VII) A local workforce development board;  
 1284 |       (VIII) A direct-support organization as provided in s.  
 1285 | 1009.983;  
 1286 |       (IX) An enterprise zone development agency created under  
 1287 | s. 290.0056;  
 1288 |       (X) A community-based organization incorporated under  
 1289 | chapter 617 which is recognized as educational, charitable, or  
 1290 | scientific pursuant to s. 501(c) (3) of the Internal Revenue Code  
 1291 | and whose bylaws and articles of incorporation include  
 1292 | affordable housing, economic development, or community  
 1293 | development as the primary mission of the corporation;  
 1294 |       (XI) Units of local government;  
 1295 |       (XII) Units of state government; or  
 1296 |       (XIII) Any other agency that the Department of Economic  
 1297 | Opportunity designates by rule.  
 1298 |  
 1299 | A contributing person may not have a financial interest in the  
 1300 | eligible sponsor.

1301 d. The project must be located in an area which was in an  
1302 enterprise zone designated pursuant to chapter 290 as of May 1,  
1303 2015, or a Front Porch Florida Community, unless the project  
1304 increases access to high-speed broadband capability in a rural  
1305 community that had an enterprise zone designated pursuant to  
1306 chapter 290 as of May 1, 2015, but is physically located outside  
1307 the designated rural zone boundaries. Any project designed to  
1308 construct or rehabilitate housing for low-income households or  
1309 very-low-income households or housing opportunities for persons  
1310 with special needs is exempt from the area requirement of this  
1311 sub-subparagraph.

1312 e.(I) If, during the first 10 business days of the state  
1313 fiscal year, eligible tax credit applications for projects that  
1314 provide housing opportunities for persons with special needs or  
1315 homeownership opportunities for low-income households or very-  
1316 low-income households are received for less than the annual tax  
1317 credits available for those projects, the Department of Economic  
1318 Opportunity shall grant tax credits for those applications and  
1319 grant remaining tax credits on a first-come, first-served basis  
1320 for subsequent eligible applications received before the end of  
1321 the state fiscal year. If, during the first 10 business days of  
1322 the state fiscal year, eligible tax credit applications for  
1323 projects that provide housing opportunities for persons with  
1324 special needs or homeownership opportunities for low-income  
1325 households or very-low-income households are received for more

1326 | than the annual tax credits available for those projects, the  
 1327 | Department of Economic Opportunity shall grant the tax credits  
 1328 | for those applications as follows:

1329 |       (A) If tax credit applications submitted for approved  
 1330 | projects of an eligible sponsor do not exceed \$200,000 in total,  
 1331 | the credits shall be granted in full if the tax credit  
 1332 | applications are approved.

1333 |       (B) If tax credit applications submitted for approved  
 1334 | projects of an eligible sponsor exceed \$200,000 in total, the  
 1335 | amount of tax credits granted pursuant to sub-sub-sub-  
 1336 | subparagraph (A) shall be subtracted from the amount of  
 1337 | available tax credits, and the remaining credits shall be  
 1338 | granted to each approved tax credit application on a pro rata  
 1339 | basis.

1340 |       (II) If, during the first 10 business days of the state  
 1341 | fiscal year, eligible tax credit applications for projects other  
 1342 | than those that provide housing opportunities for persons with  
 1343 | special needs or homeownership opportunities for low-income  
 1344 | households or very-low-income households are received for less  
 1345 | than the annual tax credits available for those projects, the  
 1346 | Department of Economic Opportunity shall grant tax credits for  
 1347 | those applications and shall grant remaining tax credits on a  
 1348 | first-come, first-served basis for subsequent eligible  
 1349 | applications received before the end of the state fiscal year.  
 1350 | If, during the first 10 business days of the state fiscal year,

1351 eligible tax credit applications for projects other than those  
1352 that provide housing opportunities for persons with special  
1353 needs or homeownership opportunities for low-income households  
1354 or very-low-income households are received for more than the  
1355 annual tax credits available for those projects, the Department  
1356 of Economic Opportunity shall grant the tax credits for those  
1357 applications on a pro rata basis.

1358 3. Application requirements.—

1359 a. An eligible sponsor seeking to participate in this  
1360 program must submit a proposal to the Department of Economic  
1361 Opportunity which sets forth the name of the sponsor, a  
1362 description of the project, and the area in which the project is  
1363 located, together with such supporting information as is  
1364 prescribed by rule. The proposal must also contain a resolution  
1365 from the local governmental unit in which the project is located  
1366 certifying that the project is consistent with local plans and  
1367 regulations.

1368 b. A person seeking to participate in this program must  
1369 submit an application for tax credit to the Department of  
1370 Economic Opportunity which sets forth the name of the sponsor; a  
1371 description of the project; and the type, value, and purpose of  
1372 the contribution. The sponsor shall verify, in writing, the  
1373 terms of the application and indicate its receipt of the  
1374 contribution, and such verification must accompany the  
1375 application for tax credit. The person must submit a separate

1376 tax credit application to the Department of Economic Opportunity  
1377 for each individual contribution that it makes to each  
1378 individual project.

1379 c. A person who has received notification from the  
1380 Department of Economic Opportunity that a tax credit has been  
1381 approved must apply to the department to receive the refund.  
1382 Application must be made on the form prescribed for claiming  
1383 refunds of sales and use taxes and be accompanied by a copy of  
1384 the notification. A person may submit only one application for  
1385 refund to the department within a 12-month period.

1386 4. Administration.—

1387 a. The Department of Economic Opportunity may adopt rules  
1388 necessary to administer this paragraph, including rules for the  
1389 approval or disapproval of proposals by a person.

1390 b. The decision of the Department of Economic Opportunity  
1391 must be in writing, and, if approved, the notification shall  
1392 state the maximum credit allowable to the person. Upon approval,  
1393 the Department of Economic Opportunity shall transmit a copy of  
1394 the decision to the department.

1395 c. The Department of Economic Opportunity shall  
1396 periodically monitor all projects in a manner consistent with  
1397 available resources to ensure that resources are used in  
1398 accordance with this paragraph; however, each project must be  
1399 reviewed at least once every 2 years.

1400 d. The Department of Economic Opportunity shall, in



1401 consultation with the statewide and regional housing and  
 1402 financial intermediaries, market the availability of the  
 1403 community contribution tax credit program to community-based  
 1404 organizations.

1405 (v) Building materials used in construction of affordable  
 1406 housing units.—

1407 1. As used in this paragraph, the term:

1408 a. "Affordable housing development" means property that  
 1409 has units subject to an agreement with the Florida Housing  
 1410 Finance Corporation pursuant to chapter 420 recorded in the  
 1411 official records of the county in which the property is located  
 1412 to provide affordable housing to natural persons or families  
 1413 meeting the extremely-low-income, very-low-income, or low-income  
 1414 limits specified in s. 420.0004.

1415 b. "Building materials" means tangible personal property  
 1416 that becomes a component part of eligible residential units in  
 1417 an affordable housing development. The term includes appliances  
 1418 and does not include plants, landscaping, fencing, and  
 1419 hardscaping.

1420 c. "Eligible residential units" means newly constructed  
 1421 units within an affordable housing development which are  
 1422 restricted under the land use restriction agreement.

1423 d. "Newly constructed" means improvements to real property  
 1424 which did not previously exist or the construction of a new  
 1425 improvement where an old improvement was removed. The term does

1426 not include the renovation, restoration, rehabilitation,  
1427 modification, alteration, or expansion of buildings already  
1428 located on the parcel on which the eligible residential unit is  
1429 built.

1430 e. "Real property" has the same meaning as provided in s.  
1431 192.001(12).

1432 f. "Substantially completed" has the same meaning as in s.  
1433 192.042(1).

1434 2. Building materials used in eligible residential units  
1435 are exempt from the tax imposed by this chapter if an owner  
1436 demonstrates to the satisfaction of the department that the  
1437 requirements of this paragraph have been met. Except as provided  
1438 in subparagraph 3., this exemption inures to the owner at the  
1439 time an eligible residential unit is substantially completed,  
1440 but only through a refund of previously paid taxes. To receive a  
1441 refund pursuant to this paragraph, the owner of the eligible  
1442 residential units must file an application with the department.  
1443 The application must include all of the following:

1444 a. The name and address of the person claiming the refund.

1445 b. An address and assessment roll parcel number of the  
1446 real property that was improved for which a refund of previously  
1447 paid taxes is being sought.

1448 c. A description of the eligible residential units for  
1449 which a refund of previously paid taxes is being sought,  
1450 including the number of such units.

1451 d. A copy of a valid building permit issued by the county  
1452 or municipal building department for the eligible residential  
1453 units.

1454 e. A sworn statement, under penalty of perjury, from the  
1455 general contractor licensed in this state with whom the owner  
1456 contracted to build the eligible residential units which  
1457 specifies the building materials, the actual cost of the  
1458 building materials, and the amount of sales tax paid in this  
1459 state on the building materials, and which states that the  
1460 improvement to the real property was newly constructed. If a  
1461 general contractor was not used, the owner must make the sworn  
1462 statement required by this sub-subparagraph. Copies of the  
1463 invoices evidencing the actual cost of the building materials  
1464 and the amount of sales tax paid on such building materials must  
1465 be attached to the sworn statement provided by the general  
1466 contractor or by the owner. If copies of such invoices are not  
1467 attached, the cost of the building materials is deemed to be an  
1468 amount equal to 40 percent of the increase in the final assessed  
1469 value of the eligible residential units for ad valorem tax  
1470 purposes less the most recent assessed value of land for the  
1471 units.

1472 f. A certification by the local building code inspector  
1473 that the eligible residential unit is substantially completed.

1474 g. A copy of the land use restriction agreement with the  
1475 Florida Housing Finance Corporation for the eligible residential

1476 units.

1477 3. The exemption under this paragraph inures to a  
1478 municipality, county, other governmental unit or agency, or  
1479 nonprofit community-based organization through a refund of  
1480 previously paid taxes if the building materials are paid for  
1481 from the funds of a community development block grant, the State  
1482 Housing Initiatives Partnership Program, or a similar grant or  
1483 loan program. To receive a refund, a municipality, county, other  
1484 governmental unit or agency, or nonprofit community-based  
1485 organization must submit an application that includes the same  
1486 information required under subparagraph 2. In addition, the  
1487 applicant must include a sworn statement signed by the chief  
1488 executive officer of the municipality, county, other  
1489 governmental unit or agency, or nonprofit community-based  
1490 organization seeking a refund which states that the building  
1491 materials for which a refund is sought were funded by a  
1492 community development block grant, the State Housing Initiatives  
1493 Partnership Program, or a similar grant or loan program.

1494 4. The person seeking a refund must submit an application  
1495 for refund to the department within 6 months after the eligible  
1496 residential unit is deemed to be substantially completed by the  
1497 local building code inspector or by November 1 after the  
1498 improved property is first subject to assessment.

1499 5. Only one exemption through a refund of previously paid  
1500 taxes may be claimed for any eligible residential unit. A refund

1501 may not be granted unless the amount to be refunded exceeds  
 1502 \$500. A refund may not exceed the lesser of \$5,000 or 97.5  
 1503 percent of the Florida sales or use tax paid on the cost of  
 1504 building materials as determined pursuant to sub-subparagraph  
 1505 2.e. The department shall issue a refund within 30 days after it  
 1506 formally approves a refund application.

1507 6. The department may adopt rules governing the manner and  
 1508 format of refund applications and may establish guidelines as to  
 1509 the requisites for an affirmative showing of qualification for  
 1510 exemption under this paragraph.

1511 7. This exemption under this paragraph applies to sales of  
 1512 building materials that occur on or after July 1, 2023.

1513 Section 13. Subsection (24) is added to section 213.053,  
 1514 Florida Statutes, to read:

1515 213.053 Confidentiality and information sharing.—

1516 (24) The department may make available to the Florida  
 1517 Housing Finance Corporation, exclusively for official purposes,  
 1518 information for the purpose of administering the Live Local  
 1519 Program pursuant to s. 420.50872.

1520 Section 14. Section 215.212, Florida Statutes, is created  
 1521 to read:

1522 215.212 Service charge elimination.—

1523 (1) Notwithstanding s. 215.20(1), the service charge  
 1524 provided in s. 215.20(1) may not be deducted from the proceeds  
 1525 of the taxes distributed under s. 201.15.

1526 (2) This section is repealed July 1, 2033.

1527 Section 15. Paragraph (i) of subsection (1) of section  
1528 215.22, Florida Statutes, is amended to read:

1529 215.22 Certain income and certain trust funds exempt.—

1530 (1) The following income of a revenue nature or the  
1531 following trust funds shall be exempt from the appropriation  
1532 required by s. 215.20(1):

1533 (i) Bond proceeds or revenues dedicated for bond  
1534 repayment, ~~except for the Documentary Stamp Clearing Trust Fund~~  
1535 ~~administered by the Department of Revenue.~~

1536 Section 16. The amendment made by this act to s. 215.22,  
1537 Florida Statutes, expires on July 1, 2033, and the text of that  
1538 section shall revert to that in existence on June 30, 2023,  
1539 except that any amendments to such text enacted other than by  
1540 this act must be preserved and continue to operate to the extent  
1541 that such amendments are not dependent upon the portions of the  
1542 text which expire pursuant to this section.

1543 Section 17. Subsection (8) of section 220.02, Florida  
1544 Statutes, is amended to read:

1545 220.02 Legislative intent.—

1546 (8) It is the intent of the Legislature that credits  
1547 against either the corporate income tax or the franchise tax be  
1548 applied in the following order: those enumerated in s. 631.828,  
1549 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1550 those enumerated in s. 220.183, those enumerated in s. 220.182,

1551 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1552 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1553 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1554 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1555 those enumerated in s. 220.1876, those enumerated in s.  
 1556 220.1877, those enumerated in s. 220.1878, those enumerated in  
 1557 s. 220.193, those enumerated in s. 288.9916, those enumerated in  
 1558 s. 220.1899, those enumerated in s. 220.194, those enumerated in  
 1559 s. 220.196, those enumerated in s. 220.198, and those enumerated  
 1560 in s. 220.1915.

1561 Section 18. Paragraph (a) of subsection (1) of section  
 1562 220.13, Florida Statutes, is amended to read:

1563 220.13 "Adjusted federal income" defined.—

1564 (1) The term "adjusted federal income" means an amount  
 1565 equal to the taxpayer's taxable income as defined in subsection  
 1566 (2), or such taxable income of more than one taxpayer as  
 1567 provided in s. 220.131, for the taxable year, adjusted as  
 1568 follows:

1569 (a) *Additions.*—There shall be added to such taxable  
 1570 income:

1571 1.a. The amount of any tax upon or measured by income,  
 1572 excluding taxes based on gross receipts or revenues, paid or  
 1573 accrued as a liability to the District of Columbia or any state  
 1574 of the United States which is deductible from gross income in  
 1575 the computation of taxable income for the taxable year.

1576           b. Notwithstanding sub-subparagraph a., if a credit taken  
1577 under s. 220.1875, s. 220.1876, ~~or s. 220.1877,~~ or s. 220.1878  
1578 is added to taxable income in a previous taxable year under  
1579 subparagraph 11. and is taken as a deduction for federal tax  
1580 purposes in the current taxable year, the amount of the  
1581 deduction allowed shall not be added to taxable income in the  
1582 current year. The exception in this sub-subparagraph is intended  
1583 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or s.~~  
1584 220.1877, or s. 220.1878 is added in the applicable taxable year  
1585 and does not result in a duplicate addition in a subsequent  
1586 year.

1587           2. The amount of interest which is excluded from taxable  
1588 income under s. 103(a) of the Internal Revenue Code or any other  
1589 federal law, less the associated expenses disallowed in the  
1590 computation of taxable income under s. 265 of the Internal  
1591 Revenue Code or any other law, excluding 60 percent of any  
1592 amounts included in alternative minimum taxable income, as  
1593 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
1594 taxpayer pays tax under s. 220.11(3).

1595           3. In the case of a regulated investment company or real  
1596 estate investment trust, an amount equal to the excess of the  
1597 net long-term capital gain for the taxable year over the amount  
1598 of the capital gain dividends attributable to the taxable year.

1599           4. That portion of the wages or salaries paid or incurred  
1600 for the taxable year which is equal to the amount of the credit



1601 allowable for the taxable year under s. 220.181. This  
 1602 subparagraph shall expire on the date specified in s. 290.016  
 1603 for the expiration of the Florida Enterprise Zone Act.

1604 5. That portion of the ad valorem school taxes paid or  
 1605 incurred for the taxable year which is equal to the amount of  
 1606 the credit allowable for the taxable year under s. 220.182. This  
 1607 subparagraph shall expire on the date specified in s. 290.016  
 1608 for the expiration of the Florida Enterprise Zone Act.

1609 6. The amount taken as a credit under s. 220.195 which is  
 1610 deductible from gross income in the computation of taxable  
 1611 income for the taxable year.

1612 7. That portion of assessments to fund a guaranty  
 1613 association incurred for the taxable year which is equal to the  
 1614 amount of the credit allowable for the taxable year.

1615 8. In the case of a nonprofit corporation which holds a  
 1616 pari-mutuel permit and which is exempt from federal income tax  
 1617 as a farmers' cooperative, an amount equal to the excess of the  
 1618 gross income attributable to the pari-mutuel operations over the  
 1619 attributable expenses for the taxable year.

1620 9. The amount taken as a credit for the taxable year under  
 1621 s. 220.1895.

1622 10. Up to nine percent of the eligible basis of any  
 1623 designated project which is equal to the credit allowable for  
 1624 the taxable year under s. 220.185.

1625 11. Any amount taken as a credit for the taxable year

1626 | under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.  
 1627 | The addition in this subparagraph is intended to ensure that the  
 1628 | same amount is not allowed for the tax purposes of this state as  
 1629 | both a deduction from income and a credit against the tax. This  
 1630 | addition is not intended to result in adding the same expense  
 1631 | back to income more than once.

1632 |       12. The amount taken as a credit for the taxable year  
 1633 | under s. 220.193.

1634 |       13. Any portion of a qualified investment, as defined in  
 1635 | s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1636 | taken as a credit against income tax pursuant to s. 288.9916.

1637 |       14. The costs to acquire a tax credit pursuant to s.  
 1638 | 288.1254(5) that are deducted from or otherwise reduce federal  
 1639 | taxable income for the taxable year.

1640 |       15. The amount taken as a credit for the taxable year  
 1641 | pursuant to s. 220.194.

1642 |       16. The amount taken as a credit for the taxable year  
 1643 | under s. 220.196. The addition in this subparagraph is intended  
 1644 | to ensure that the same amount is not allowed for the tax  
 1645 | purposes of this state as both a deduction from income and a  
 1646 | credit against the tax. The addition is not intended to result  
 1647 | in adding the same expense back to income more than once.

1648 |       17. The amount taken as a credit for the taxable year  
 1649 | pursuant to s. 220.198.

1650 |       18. The amount taken as a credit for the taxable year

1651 pursuant to s. 220.1915.

1652 Section 19. Paragraph (c) of subsection (1) of section  
 1653 220.183, Florida Statutes, is amended to read:

1654 220.183 Community contribution tax credit.—

1655 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1656 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1657 SPENDING.—

1658 (c) The total amount of tax credit which may be granted  
 1659 for all programs approved under this section and ss.  
 1660 212.08(5) (p) and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024  
 1661 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for  
 1662 projects that provide housing opportunities for persons with  
 1663 special needs as defined in s. 420.0004 and homeownership  
 1664 opportunities for low-income households or very-low-income  
 1665 households as defined in s. 420.9071 and \$4.5 million in the  
 1666 2022-2023 fiscal year and in each fiscal year thereafter for all  
 1667 other projects.

1668 Section 20. Subsection (2) of section 220.186, Florida  
 1669 Statutes, is amended to read:

1670 220.186 Credit for Florida alternative minimum tax.—

1671 (2) The credit pursuant to this section shall be the  
 1672 amount of the excess, if any, of the tax paid based upon taxable  
 1673 income determined pursuant to s. 220.13(2) (k) over the amount of  
 1674 tax which would have been due based upon taxable income without  
 1675 application of s. 220.13(2) (k), before application of this

1676 credit without application of any credit under s. 220.1875, s.  
1677 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1678 Section 21. Section 220.1878, Florida Statutes, is created  
1679 to read:

1680 220.1878 Credit for contributions to the Live Local  
1681 Program.—

1682 (1) For taxable years beginning on or after January 1,  
1683 2023, there is allowed a credit of 100 percent of an eligible  
1684 contribution made to the Live Local Program under s. 420.50872  
1685 against any tax due for a taxable year under this chapter after  
1686 the application of any other allowable credits by the taxpayer.  
1687 An eligible contribution must be made to the Live Local Program  
1688 on or before the date the taxpayer is required to file a return  
1689 pursuant to s. 220.222. The credit granted by this section must  
1690 be reduced by the difference between the amount of federal  
1691 corporate income tax, taking into account the credit granted by  
1692 this section, and the amount of federal corporate income tax  
1693 without application of the credit granted by this section.

1694 (2) A taxpayer who files a Florida consolidated return as  
1695 a member of an affiliated group pursuant to s. 220.131(1) may be  
1696 allowed the credit on a consolidated return basis; however, the  
1697 total credit taken by the affiliated group is subject to the  
1698 limitation established under subsection (1).

1699 (3) Section 420.50872 applies to the credit authorized by  
1700 this section.

1701 (4) If a taxpayer applies and is approved for a credit  
1702 under s. 420.50872 after timely requesting an extension to file  
1703 under s. 220.222(2):

1704 (a) The credit does not reduce the amount of tax due for  
1705 purposes of the department's determination as to whether the  
1706 taxpayer was in compliance with the requirement to pay tentative  
1707 taxes under ss. 220.222 and 220.32.

1708 (b) The taxpayer's noncompliance with the requirement to  
1709 pay tentative taxes shall result in the revocation and  
1710 rescindment of any such credit.

1711 (c) The taxpayer shall be assessed for any taxes,  
1712 penalties, or interest due from the taxpayer's noncompliance  
1713 with the requirement to pay tentative taxes.

1714 Section 22. Paragraph (c) of subsection (2) of section  
1715 220.222, Florida Statutes, is amended to read:

1716 220.222 Returns; time and place for filing.—

1717 (2)

1718 (c)1. For purposes of this subsection, a taxpayer is not  
1719 in compliance with s. 220.32 if the taxpayer underpays the  
1720 required payment by more than the greater of \$2,000 or 30  
1721 percent of the tax shown on the return when filed.

1722 2. For the purpose of determining compliance with s.  
1723 220.32 as referenced in subparagraph 1., the tax shown on the  
1724 return when filed must include the amount of the allowable  
1725 credits taken on the return pursuant to s. 220.1878.

1726 Section 23. Subsection (5) of section 253.034, Florida  
1727 Statutes, is amended to read:  
1728 253.034 State-owned lands; uses.—  
1729 (5) Each manager of conservation lands shall submit to the  
1730 Division of State Lands a land management plan at least every 10  
1731 years in a form and manner adopted by rule of the board of  
1732 trustees and in accordance with s. 259.032. Each manager of  
1733 conservation lands shall also update a land management plan  
1734 whenever the manager proposes to add new facilities or make  
1735 substantive land use or management changes that were not  
1736 addressed in the approved plan, or within 1 year after the  
1737 addition of significant new lands. Each manager of  
1738 nonconservation lands shall submit to the Division of State  
1739 Lands a land use plan at least every 10 years in a form and  
1740 manner adopted by rule of the board of trustees. The division  
1741 shall review each plan for compliance with the requirements of  
1742 this subsection and the requirements of the rules adopted by the  
1743 board of trustees pursuant to this section. All nonconservation  
1744 land use plans, whether for single-use or multiple-use  
1745 properties, shall be managed to provide the greatest benefit to  
1746 the state. Plans for managed areas larger than 1,000 acres shall  
1747 contain an analysis of the multiple-use potential of the  
1748 property which includes the potential of the property to  
1749 generate revenues to enhance the management of the property. In  
1750 addition, the plan shall contain an analysis of the potential

1751 use of private land managers to facilitate the restoration or  
1752 management of these lands and whether nonconservation lands  
1753 would be more appropriately transferred to the county or  
1754 municipality in which the land is located for the purpose of  
1755 providing affordable multifamily rental housing that meets the  
1756 criteria of s. 420.0004(3). If a newly acquired property has a  
1757 valid conservation plan that was developed by a soil and  
1758 conservation district, such plan shall be used to guide  
1759 management of the property until a formal land use plan is  
1760 completed.

1761 (a) State conservation lands shall be managed to ensure  
1762 the conservation of this ~~the~~ state's plant and animal species  
1763 and to ensure the accessibility of state lands for the benefit  
1764 and enjoyment of all people of this ~~the~~ state, both present and  
1765 future. Each land management plan for state conservation lands  
1766 shall provide a desired outcome, describe both short-term and  
1767 long-term management goals, and include measurable objectives to  
1768 achieve those goals. Short-term goals shall be achievable within  
1769 a 2-year planning period, and long-term goals shall be  
1770 achievable within a 10-year planning period. These short-term  
1771 and long-term management goals shall be the basis for all  
1772 subsequent land management activities.

1773 (b) Short-term and long-term management goals for state  
1774 conservation lands shall include measurable objectives for the  
1775 following, as appropriate:

- 1776 | 1. Habitat restoration and improvement.
- 1777 | 2. Public access and recreational opportunities.
- 1778 | 3. Hydrological preservation and restoration.
- 1779 | 4. Sustainable forest management.
- 1780 | 5. Exotic and invasive species maintenance and control.
- 1781 | 6. Capital facilities and infrastructure.
- 1782 | 7. Cultural and historical resources.
- 1783 | 8. Imperiled species habitat maintenance, enhancement,
- 1784 | restoration, or population restoration.
- 1785 | (c) The land management plan shall, at a minimum, contain
- 1786 | the following elements:
- 1787 | 1. A physical description of the land.
- 1788 | 2. A quantitative data description of the land which
- 1789 | includes an inventory of forest and other natural resources;
- 1790 | exotic and invasive plants; hydrological features;
- 1791 | infrastructure, including recreational facilities; and other
- 1792 | significant land, cultural, or historical features. The
- 1793 | inventory shall reflect the number of acres for each resource
- 1794 | and feature, when appropriate. The inventory shall be of such
- 1795 | detail that objective measures and benchmarks can be established
- 1796 | for each tract of land and monitored during the lifetime of the
- 1797 | plan. All quantitative data collected shall be aggregated,
- 1798 | standardized, collected, and presented in an electronic format
- 1799 | to allow for uniform management reporting and analysis. The
- 1800 | information collected by the Department of Environmental



1801 Protection pursuant to s. 253.0325(2) shall be available to the  
1802 land manager and his or her assignee.

1803 3. A detailed description of each short-term and long-term  
1804 land management goal, the associated measurable objectives, and  
1805 the related activities that are to be performed to meet the land  
1806 management objectives. Each land management objective must be  
1807 addressed by the land management plan, and if practicable, a  
1808 land management objective may not be performed to the detriment  
1809 of the other land management objectives.

1810 4. A schedule of land management activities which contains  
1811 short-term and long-term land management goals and the related  
1812 measurable objective and activities. The schedule shall include  
1813 for each activity a timeline for completion, quantitative  
1814 measures, and detailed expense and manpower budgets. The  
1815 schedule shall provide a management tool that facilitates  
1816 development of performance measures.

1817 5. A summary budget for the scheduled land management  
1818 activities of the land management plan. For state lands  
1819 containing or anticipated to contain imperiled species habitat,  
1820 the summary budget shall include any fees anticipated from  
1821 public or private entities for projects to offset adverse  
1822 impacts to imperiled species or such habitat, which fees shall  
1823 be used solely to restore, manage, enhance, repopulate, or  
1824 acquire imperiled species habitat. The summary budget shall be  
1825 prepared in such manner that it facilitates computing an

1826 aggregate of land management costs for all state-managed lands  
1827 using the categories described in s. 259.037(3).

1828 (d) Upon completion, the land management plan must be  
1829 transmitted to the Acquisition and Restoration Council for  
1830 review. The council shall have 90 days after receipt of the plan  
1831 to review the plan and submit its recommendations to the board  
1832 of trustees. During the review period, the land management plan  
1833 may be revised if agreed to by the primary land manager and the  
1834 council taking into consideration public input. The land  
1835 management plan becomes effective upon approval by the board of  
1836 trustees.

1837 (e) Land management plans are to be updated every 10 years  
1838 on a rotating basis. Each updated land management plan must  
1839 identify any conservation lands under the plan, in part or in  
1840 whole, that are no longer needed for conservation purposes and  
1841 could be disposed of in fee simple or with the state retaining a  
1842 permanent conservation easement.

1843 (f) In developing land management plans, at least one  
1844 public hearing shall be held in any one affected county.

1845 (g) The Division of State Lands shall make available to  
1846 the public an electronic copy of each land management plan for  
1847 parcels that exceed 160 acres in size. The division shall review  
1848 each plan for compliance with the requirements of this  
1849 subsection, the requirements of chapter 259, and the  
1850 requirements of the rules adopted by the board of trustees

1851 pursuant to this section. The Acquisition and Restoration  
1852 Council shall also consider the propriety of the recommendations  
1853 of the managing entity with regard to the future use of the  
1854 property, the protection of fragile or nonrenewable resources,  
1855 the potential for alternative or multiple uses not recognized by  
1856 the managing entity, and the possibility of disposal of the  
1857 property by the board of trustees. After its review, the council  
1858 shall submit the plan, along with its recommendations and  
1859 comments, to the board of trustees. The council shall  
1860 specifically recommend to the board of trustees whether to  
1861 approve the plan as submitted, approve the plan with  
1862 modifications, or reject the plan. If the council fails to make  
1863 a recommendation for a land management plan, the Secretary of  
1864 Environmental Protection, Commissioner of Agriculture, or  
1865 executive director of the Fish and Wildlife Conservation  
1866 Commission or their designees shall submit the land management  
1867 plan to the board of trustees.

1868 (h) The board of trustees shall consider the land  
1869 management plan submitted by each entity and the recommendations  
1870 of the Acquisition and Restoration Council and the Division of  
1871 State Lands and shall approve the plan with or without  
1872 modification or reject such plan. The use or possession of any  
1873 such lands that is not in accordance with an approved land  
1874 management plan is subject to termination by the board of  
1875 trustees.

1876 (i)1. State nonconservation lands shall be managed to  
1877 provide the greatest benefit to the state. State nonconservation  
1878 lands may be grouped by similar land use types under one land  
1879 use plan. Each land use plan shall, at a minimum, contain the  
1880 following elements:

1881 a. A physical description of the land to include any  
1882 significant natural or cultural resources as well as management  
1883 strategies developed by the land manager to protect such  
1884 resources.

1885 b. A desired development outcome.

1886 c. A schedule for achieving the desired development  
1887 outcome.

1888 d. A description of both short-term and long-term  
1889 development goals.

1890 e. A management and control plan for invasive nonnative  
1891 plants.

1892 f. A management and control plan for soil erosion and soil  
1893 and water contamination.

1894 g. Measureable objectives to achieve the goals identified  
1895 in the land use plan.

1896 2. Short-term goals shall be achievable within a 5-year  
1897 planning period and long-term goals shall be achievable within a  
1898 10-year planning period.

1899 3. The use or possession of any such lands that is not in  
1900 accordance with an approved land use plan is subject to

1901 termination by the board of trustees.

1902 4. Land use plans submitted by a manager shall include  
 1903 reference to appropriate statutory authority for such use or  
 1904 uses and shall conform to the appropriate policies and  
 1905 guidelines of the state land management plan.

1906 Section 24. Subsection (1) of section 253.0341, Florida  
 1907 Statutes, is amended to read:

1908 253.0341 Surplus of state-owned lands.—

1909 (1) The board of trustees shall determine which lands, the  
 1910 title to which is vested in the board, may be surplus. For all  
 1911 conservation lands, the Acquisition and Restoration Council  
 1912 shall make a recommendation to the board of trustees, and the  
 1913 board of trustees shall determine whether the lands are no  
 1914 longer needed for conservation purposes. If the board of  
 1915 trustees determines the lands are no longer needed for  
 1916 conservation purposes, it may dispose of such lands by an  
 1917 affirmative vote of at least three members. In the case of a  
 1918 land exchange involving the disposition of conservation lands,  
 1919 the board of trustees must determine by an affirmative vote of  
 1920 at least three members that the exchange will result in a net  
 1921 positive conservation benefit. For all nonconservation lands,  
 1922 the board of trustees shall determine whether the lands are no  
 1923 longer needed. If the board of trustees determines the lands are  
 1924 no longer needed, it may dispose of such lands by an affirmative  
 1925 vote of at least three members. Local government requests for

1926 | the state to surplus conservation or nonconservation lands,  
 1927 | whether for purchase, ~~or~~ exchange, or any other means of  
 1928 | transfer, must ~~shall~~ be expedited throughout the surplusing  
 1929 | process. Property jointly acquired by the state and other  
 1930 | entities may not be surplusd without the consent of all joint  
 1931 | owners.

1932 |       Section 25. Subsection (2) of section 288.101, Florida  
 1933 | Statutes, is amended to read:

1934 |       288.101 Florida Job Growth Grant Fund.—

1935 |       (2) The department and Enterprise Florida, Inc., may  
 1936 | identify projects, solicit proposals, and make funding  
 1937 | recommendations to the Governor, who is authorized to approve:

1938 |       (a) State or local public infrastructure projects to  
 1939 | promote:

1940 |           1. Economic recovery in specific regions of this the  
 1941 | state;~~;~~

1942 |           2. Economic diversification;~~;~~ or

1943 |           3. Economic enhancement in a targeted industry.

1944 |       (b) State or local public infrastructure projects to  
 1945 | facilitate the development or construction of affordable  
 1946 | housing. This paragraph is repealed July 1, 2033.

1947 |       (c) Infrastructure funding to accelerate the  
 1948 | rehabilitation of the Herbert Hoover Dike. The department or the  
 1949 | South Florida Water Management District may enter into  
 1950 | agreements, as necessary, with the United States Army Corps of

1951 Engineers to implement this paragraph.

1952 (d)~~(e)~~ Workforce training grants to support programs at  
 1953 state colleges and state technical centers that provide  
 1954 participants with transferable, sustainable workforce skills  
 1955 applicable to more than a single employer, and for equipment  
 1956 associated with these programs. The department shall work with  
 1957 CareerSource Florida, Inc., to ensure programs are offered to  
 1958 the public based on criteria established by the state college or  
 1959 state technical center and do not exclude applicants who are  
 1960 unemployed or underemployed.

1961 Section 26. Section 420.0003, Florida Statutes, is amended  
 1962 to read:

1963 (Substantial rewording of section. See  
 1964 s. 420.0003, F.S., for present text.)

1965 420.0003 State housing strategy.—

1966 (1) LEGISLATIVE INTENT.—It is the intent of this act to  
 1967 articulate a state housing strategy that will carry the state  
 1968 toward the goal of ensuring that each Floridian has safe,  
 1969 decent, and affordable housing. This strategy must involve state  
 1970 and local governments working in partnership with communities  
 1971 and the private sector and must involve financial, as well as  
 1972 regulatory, commitment to accomplish this goal.

1973 (2) POLICIES.—

1974 (a) Housing production and rehabilitation programs.—

1975 Programs to encourage housing production or rehabilitation must

1976 | be guided by the following general policies, as appropriate for  
 1977 | the purpose of the specific program:

1978 | 1. State and local governments shall provide incentives to  
 1979 | encourage the private sector to be the primary delivery vehicle  
 1980 | for the development of affordable housing. When possible, state  
 1981 | funds should be heavily leveraged to achieve the maximum  
 1982 | federal, local, and private commitment of funds and be used to  
 1983 | ensure long-term affordability. To the maximum extent possible,  
 1984 | state funds should be expended to create new housing stock and  
 1985 | be used for repayable loans rather than grants. Local incentives  
 1986 | to stimulate private sector development of affordable housing  
 1987 | may include establishment of density bonus incentives.

1988 | 2. State and local governments should consider and  
 1989 | implement innovative solutions to housing issues where  
 1990 | appropriate. Innovative solutions include, but are not limited  
 1991 | to:

1992 | a. Utilizing publicly held land to develop affordable  
 1993 | housing through state or local land purchases, long-term land  
 1994 | leasing, and school district affordable housing programs. To the  
 1995 | maximum extent possible, state-owned lands that are appropriate  
 1996 | for the development of affordable housing must be made available  
 1997 | for that purpose.

1998 | b. Community-led planning that focuses on urban infill,  
 1999 | flexible zoning, redevelopment of commercial property into  
 2000 | mixed-use property, resiliency, and furthering development in



2001 areas with preexisting public services, such as wastewater,  
 2002 transit, and schools.

2003 c. Project features that maximize efficiency in land and  
 2004 resource use, such as high density, high rise, and mixed use.

2005 d. Mixed-income projects that facilitate more diverse and  
 2006 successful communities.

2007 e. Modern housing concepts such as manufactured homes,  
 2008 tiny homes, 3D-printed homes, and accessory dwelling units.

2009 3. State funds should be available only to local  
 2010 governments that provide incentives or financial assistance for  
 2011 housing. State funding for housing should not be made available  
 2012 to local governments whose comprehensive plans have been found  
 2013 not in compliance with chapter 163 and who have not entered into  
 2014 a stipulated settlement agreement with the department to bring  
 2015 the plans into compliance. State funds should be made available  
 2016 only for projects consistent with the local government's  
 2017 comprehensive plan.

2018 4. Local governments are encouraged to enter into  
 2019 interlocal agreements, as appropriate, to coordinate strategies  
 2020 and maximize the use of state and local funds.

2021 5. State-funded development should emphasize use of  
 2022 developed land, urban infill, and the transformation of existing  
 2023 infrastructure in order to minimize sprawl, separation of  
 2024 housing from employment, and effects of increased housing on  
 2025 ecological preservation areas. Housing available to the state's

2026 workforce should prioritize proximity to employment and  
2027 services.

2028 (b) *Public-private partnerships.*—Cost-effective public-  
2029 private partnerships must emphasize production and preservation  
2030 of affordable housing.

2031 1. Data must be developed and maintained on the affordable  
2032 housing activities of local governments, community-based  
2033 organizations, and private developers.

2034 2. The state shall assist local governments and community-  
2035 based organizations by providing training and technical  
2036 assistance.

2037 3. In coordination with local activities and with federal  
2038 initiatives, the state shall provide incentives for public  
2039 sector and private sector development of affordable housing.

2040 (c) *Preservation of housing stock.*—The existing stock of  
2041 affordable housing must be preserved and improved through  
2042 rehabilitation programs and expanded neighborhood revitalization  
2043 efforts to promote suitable living environments for individuals  
2044 and families.

2045 (d) *Unique housing needs.*—The wide range of need for safe,  
2046 decent, and affordable housing must be addressed, with an  
2047 emphasis on assisting the neediest persons.

2048 1. State housing programs must promote the self-  
2049 sufficiency and economic dignity of the people of this state,  
2050 including elderly persons and persons with disabilities.

2051           2. The housing requirements of special needs populations  
 2052 must be addressed through programs that promote a range of  
 2053 housing options bolstering integration with the community.

2054           3. All housing initiatives and programs must be  
 2055 nondiscriminatory.

2056           4. The geographic distribution of resources must provide  
 2057 for the development of housing in rural and urban areas.

2058           5. The important contribution of public housing to the  
 2059 well-being of citizens in need shall be acknowledged through  
 2060 efforts to continue and bolster existing programs. State and  
 2061 local government funds allocated to enhance public housing must  
 2062 be used to supplement, not supplant, federal support.

2063           (3) IMPLEMENTATION.—The state, in carrying out the  
 2064 strategy articulated in this section, shall have the following  
 2065 duties:

2066           (a) State fiscal resources must be directed to achieve the  
 2067 following programmatic objectives:

2068           1. Effective technical assistance and capacity-building  
 2069 programs must be established at the state and local levels.

2070           2. The Shimberg Center for Housing Studies at the  
 2071 University of Florida shall develop and maintain statewide data  
 2072 on housing needs and production, provide technical assistance  
 2073 relating to real estate development and finance, operate an  
 2074 information clearinghouse on housing programs, and coordinate  
 2075 state housing initiatives with local government and federal

2076 programs.

2077 3. The corporation shall maintain a consumer-focused  
 2078 website for connecting tenants with affordable housing.

2079 (b) The long-range program plan of the department must  
 2080 include specific goals, objectives, and strategies that  
 2081 implement the housing policies in this section.

2082 (c) The Shimberg Center for Housing Studies at the  
 2083 University of Florida, in consultation with the department and  
 2084 the corporation, shall perform functions related to the research  
 2085 and planning for affordable housing. Functions must include  
 2086 quantifying affordable housing needs, documenting results of  
 2087 programs administered, and inventorying the supply of affordable  
 2088 housing units made available in this state. The recommendations  
 2089 required in this section and a report of any programmatic  
 2090 modifications made as a result of these policies must be  
 2091 included in the housing report required by s. 420.6075. The  
 2092 report must identify the needs of specific populations,  
 2093 including, but not limited to, elderly persons, persons with  
 2094 disabilities, and persons with special needs, and may recommend  
 2095 statutory modifications when appropriate.

2096 (d) The Office of Program Policy Analysis and Government  
 2097 Accountability (OPPAGA) shall evaluate affordable housing issues  
 2098 pursuant to the schedule set forth in this paragraph. OPPAGA may  
 2099 coordinate with and rely upon the expertise and research  
 2100 activities of the Shimberg Center for Housing Studies in

2101 conducting the evaluations. The analysis may include relevant  
2102 reports prepared by the Shimberg Center for Housing Studies, the  
2103 department, the corporation, and the provider of the Affordable  
2104 Housing Catalyst Program; interviews with the agencies,  
2105 providers, offices, developers, and other organizations related  
2106 to the development and provision of affordable housing at the  
2107 state and local levels; and any other relevant data. When  
2108 appropriate, each report must recommend policy and statutory  
2109 modifications for consideration by the Legislature. Each report  
2110 must be submitted to the President of the Senate and the Speaker  
2111 of the House of Representatives pursuant to the schedule. OPPAGA  
2112 shall review and evaluate:

2113 1. By December 15, 2023, and every 5 years thereafter,  
2114 innovative affordable housing strategies implemented by other  
2115 states, their effectiveness, and their potential for  
2116 implementation in this state.

2117 2. By December 15, 2024, and every 5 years thereafter,  
2118 affordable housing policies enacted by local governments, their  
2119 effectiveness, and which policies constitute best practices for  
2120 replication across this state. The report must include a review  
2121 and evaluation of the extent to which interlocal cooperation is  
2122 used, effective, or hampered.

2123 3. By December 15, 2025, and every 5 years thereafter,  
2124 existing state-level housing rehabilitation, production,  
2125 preservation, and finance programs to determine their

2126 consistency with relevant policies in this section and  
 2127 effectiveness in providing affordable housing. The report must  
 2128 also include an evaluation of the degree of coordination between  
 2129 housing programs of this state, and between state, federal, and  
 2130 local housing activities, and shall recommend improved program  
 2131 linkages when appropriate.

2132 (e) The department and the corporation should conform the  
 2133 administrative rules for each housing program to the policies  
 2134 stated in this section, provided that such changes in the rules  
 2135 are consistent with the statutory intent or requirements for the  
 2136 program. This authority applies only to programs offering loans,  
 2137 grants, or tax credits and only to the extent that state  
 2138 policies are consistent with applicable federal requirements.

2139 Section 27. Subsection (36) of section 420.503, Florida  
 2140 Statutes, is amended to read:

2141 420.503 Definitions.—As used in this part, the term:

2142 (36) "Qualified contract" has the same meaning as in 26  
 2143 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary  
 2144 determination certificate for the low-income housing tax credits  
 2145 for the development that is the subject of the qualified  
 2146 contract request, unless the Internal Revenue Code requires a  
 2147 different statute or regulation to apply to the development. The  
 2148 corporation shall deem a bona fide contract to be a qualified  
 2149 contract at the time the bona fide contract is presented to the  
 2150 owner and the initial ~~second earnest money~~ deposit is deposited

2151 in escrow in accordance with the terms of the bona fide  
2152 contract, and, in such event, the corporation is deemed to have  
2153 fulfilled its responsibility to present the owner with a  
2154 qualified contract.

2155 Section 28. Subsection (3) and paragraph (a) of subsection  
2156 (4) of section 420.504, Florida Statutes, are amended to read:

2157 420.504 Public corporation; creation, membership, terms,  
2158 expenses.—

2159 (3) The corporation is a separate budget entity and is not  
2160 subject to control, supervision, or direction by the department  
2161 ~~of Economic Opportunity~~ in any manner, including, but not  
2162 limited to, personnel, purchasing, transactions involving real  
2163 or personal property, and budgetary matters. The corporation  
2164 shall consist of a board of directors composed of the Secretary  
2165 of Economic Opportunity as an ex officio and voting member, or a  
2166 senior-level agency employee designated by the secretary, one  
2167 member appointed by the President of the Senate, one member  
2168 appointed by the Speaker of the House of Representatives, and  
2169 eight members appointed by the Governor subject to confirmation  
2170 by the Senate from the following:

2171 (a) One citizen actively engaged in the residential home  
2172 building industry.

2173 (b) One citizen actively engaged in the banking or  
2174 mortgage banking industry.

2175 (c) One citizen who is a representative of those areas of

2176 labor engaged in home building.

2177 (d) One citizen with experience in housing development who  
2178 is an advocate for low-income persons.

2179 (e) One citizen actively engaged in the commercial  
2180 building industry.

2181 (f) One citizen who is a former local government elected  
2182 official.

2183 (g) Two citizens of the state who are not principally  
2184 employed as members or representatives of any of the groups  
2185 specified in paragraphs (a) - (f).

2186 (4) (a) Members of the corporation shall be appointed for  
2187 terms of 4 years, except that any vacancy shall be filled for  
2188 the unexpired term. Vacancies on the board shall be filled by  
2189 appointment by the Governor, the President of the Senate, or the  
2190 Speaker of the House of Representatives, respectively, depending  
2191 on who appointed the member whose vacancy is to be filled or  
2192 whose term has expired.

2193 Section 29. Subsection (30) of section 420.507, Florida  
2194 Statutes, is amended to read:

2195 420.507 Powers of the corporation.—The corporation shall  
2196 have all the powers necessary or convenient to carry out and  
2197 effectuate the purposes and provisions of this part, including  
2198 the following powers which are in addition to all other powers  
2199 granted by other provisions of this part:

2200 (30) To prepare and submit to the Secretary of Economic



2201 Opportunity a budget request for purposes of the corporation,  
2202 which request must ~~shall~~, notwithstanding the provisions of  
2203 chapter 216 and in accordance with s. 216.351, contain a request  
2204 for operational expenditures and separate requests for other  
2205 authorized corporation programs. The request must include, for  
2206 informational purposes, the amount of state funds necessary to  
2207 use all federal housing funds anticipated to be received by, or  
2208 allocated to, the state in the fiscal year in order to maximize  
2209 the production of new, affordable multifamily housing units in  
2210 this state. The request need not contain information on the  
2211 number of employees, salaries, or any classification thereof,  
2212 and the approved operating budget therefor need not comply with  
2213 s. 216.181(8)-(10). The secretary may include within the  
2214 department's budget request the corporation's budget request in  
2215 the form as authorized by this section.

2216 Section 30. The amendment made by this act to s.  
2217 420.507(30), Florida Statutes, expires July 1, 2033, and the  
2218 text of that subsection shall revert to that in existence on  
2219 June 30, 2023, except that any amendments to such text enacted  
2220 other than by this act shall be preserved and continue to  
2221 operate to the extent that such amendments are not dependent  
2222 upon the portions of text which expire pursuant to this section.

2223 Section 31. Subsection (10) of section 420.5087, Florida  
2224 Statutes, is amended to read:

2225 420.5087 State Apartment Incentive Loan Program.—There is

2226 hereby created the State Apartment Incentive Loan Program for  
 2227 the purpose of providing first, second, or other subordinated  
 2228 mortgage loans or loan guarantees to sponsors, including for-  
 2229 profit, nonprofit, and public entities, to provide housing  
 2230 affordable to very-low-income persons.

2231 (10) The corporation may prioritize a portion of the  
 2232 program funds set aside under paragraph (3)(d) for persons with  
 2233 special needs as defined in s. 420.0004(13) to provide funding  
 2234 for the development of newly constructed permanent rental  
 2235 housing ~~on a campus~~ that provides housing for persons in foster  
 2236 care or persons aging out of foster care pursuant to s.  
 2237 409.1451. Such housing shall promote and facilitate access to  
 2238 community-based supportive, educational, and employment services  
 2239 and resources that assist persons aging out of foster care to  
 2240 successfully transition to independent living and adulthood. The  
 2241 corporation must consult with the Department of Children and  
 2242 Families to create minimum criteria for such housing.

2243 Section 32. Section 420.50871, Florida Statutes, is  
 2244 created to read:

2245 420.50871 Allocation of increased revenues derived from  
 2246 amendments to s. 201.15 made by this act.—Funds that result from  
 2247 increased revenues to the State Housing Trust Fund derived from  
 2248 amendments made to s. 201.15 made by this act must be used  
 2249 annually for projects under the State Apartment Incentive Loan  
 2250 Program under s. 420.5087 as set forth in this section,

2251 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and  
2252 (3). The Legislature intends for these funds to provide for  
2253 innovative projects that provide affordable and attainable  
2254 housing for persons and families working, going to school, or  
2255 living in this state. Projects approved under this section are  
2256 intended to provide housing that is affordable as defined in s.  
2257 420.0004, notwithstanding the income limitations in s.  
2258 420.5087(2). Beginning in the 2023-2024 fiscal year and annually  
2259 for 10 years thereafter:

2260 (1) The corporation shall allocate 70 percent of the funds  
2261 provided by this section to issue competitive requests for  
2262 application for the affordable housing project purposes  
2263 specified in this subsection. The corporation shall finance  
2264 projects that:

2265 (a) Both redevelop an existing affordable housing  
2266 development and provide for the construction of a new  
2267 development within close proximity to the existing development  
2268 to be rehabilitated. Each project must provide for building the  
2269 new affordable housing development first, relocating the tenants  
2270 of the existing development to the new development, and then  
2271 demolishing the existing development for reconstruction of an  
2272 affordable housing development with more overall and affordable  
2273 units.

2274 (b) Address urban infill, including conversions of vacant,  
2275 dilapidated, or functionally obsolete buildings or the use of

2276 underused commercial property.

2277 (c) Provide for mixed use of the location, incorporating  
 2278 nonresidential uses, such as retail, office, institutional, or  
 2279 other appropriate commercial or nonresidential uses.

2280 (d) Provide housing near military installations in this  
 2281 state, with preference given to projects that incorporate  
 2282 critical services for servicemembers, their families, and  
 2283 veterans, such as mental health treatment services, employment  
 2284 services, and assistance with transition from active-duty  
 2285 service to civilian life.

2286 (2) From the remaining funds, the corporation shall  
 2287 allocate the funds to issue competitive requests for application  
 2288 for any of the following affordable housing purposes specified  
 2289 in this subsection. The corporation shall finance projects that:

2290 (a) Propose using or leasing public lands. Projects that  
 2291 propose to use or lease public lands must include a resolution  
 2292 or other agreement with the unit of government owning the land  
 2293 to use the land for affordable housing purposes.

2294 (b) Address the needs of young adults who age out of the  
 2295 foster care system.

2296 (c) Meet the needs of elderly persons.

2297 (d) Provide housing to meet the needs in areas of rural  
 2298 opportunity, designated pursuant to s. 288.0656.

2299 (3) Under any request for application under this section,  
 2300 the corporation shall coordinate with the appropriate state

2301 department or agency and prioritize projects that provide for  
2302 mixed-income developments.

2303 (4) This section does not prohibit the corporation from  
2304 allocating additional funds to the purposes described in this  
2305 section. In any fiscal year, if the funds allocated by the  
2306 corporation to any request for application under subsections (1)  
2307 and (2) are not fully used after the application and award  
2308 processes are complete, the corporation may use those funds to  
2309 supplement any future request for application under this  
2310 section.

2311 (5) This section is repealed June 30, 2033.

2312 Section 33. The Division of Law Revision is directed to  
2313 replace the phrase "this act" wherever it occurs in s.  
2314 420.50871, Florida Statutes, as created by this act, with the  
2315 assigned chapter number of this act.

2316 Section 34. Section 420.50872, Florida Statutes, is  
2317 created to read:

2318 420.50872 Live Local Program.—

2319 (1) DEFINITIONS.—As used in this section, the term:

2320 (a) "Annual tax credit amount" means, for any state fiscal  
2321 year, the sum of the amount of tax credits approved under  
2322 paragraph (3)(a), including tax credits to be taken under s.  
2323 220.1878 or s. 624.51058, which are approved for taxpayers whose  
2324 taxable years begin on or after January 1 of the calendar year  
2325 preceding the start of the applicable state fiscal year.

2326        (b) "Eligible contribution" means a monetary contribution  
 2327 from a taxpayer, subject to the restrictions provided in this  
 2328 section, to the corporation for use in the State Apartment  
 2329 Incentive Loan Program under s. 420.5087. The taxpayer making  
 2330 the contribution may not designate a specific project, property,  
 2331 or geographic area of this state as the beneficiary of the  
 2332 eligible contribution.

2333        (c) "Live Local Program" means the program described in  
 2334 this section whereby eligible contributions are made to the  
 2335 corporation.

2336        (d) "Tax credit cap amount" means the maximum annual tax  
 2337 credit amount that the Department of Revenue may approve for a  
 2338 state fiscal year.

2339        (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation  
 2340 shall:

2341        (a) Expend 100 percent of eligible contributions received  
 2342 under this section for the State Apartment Incentive Loan  
 2343 Program under s. 420.5087. However, the corporation may use up  
 2344 to \$25 million of eligible contributions to provide loans for  
 2345 the construction of large-scale projects of significant regional  
 2346 impact. Such projects must include a substantial civic,  
 2347 educational, or health care use and may include a commercial  
 2348 use, any of which must be incorporated within or contiguous to  
 2349 the project property. Such a loan must be made, except as  
 2350 otherwise provided in this subsection, in accordance with the

2351 practices and policies of the State Apartment Incentive Loan  
2352 Program. Such a loan is subject to the competitive application  
2353 process and may not exceed 25 percent of the total project cost.  
2354 The corporation must find that the loan provides a unique  
2355 opportunity for investment alongside local government  
2356 participation that would enable creation of a significant amount  
2357 of affordable housing. Projects approved under this section are  
2358 intended to provide housing that is affordable as defined in s.  
2359 420.0004, notwithstanding the income limitations in s.  
2360 420.5087(2).

2361 (b) Upon receipt of an eligible contribution, provide the  
2362 taxpayer that made the contribution with a certificate of  
2363 contribution. A certificate of contribution must include the  
2364 taxpayer's name; its federal employer identification number, if  
2365 available; the amount contributed; and the date of contribution.

2366 (c) Within 10 days after issuing a certificate of  
2367 contribution, provide a copy to the Department of Revenue.

2368 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND  
2369 LIMITATIONS.—

2370 (a) Beginning in the 2023-2024 fiscal year, the tax credit  
2371 cap amount is \$100 million in each state fiscal year.

2372 (b) Beginning October 1, 2023, a taxpayer may submit an  
2373 application to the Department of Revenue for an allocation of  
2374 the tax credit cap for tax credits to be taken under either or  
2375 both of s. 220.1878 or s. 624.51058.

2376        1. The taxpayer shall specify in the application each tax  
2377 for which the taxpayer requests a credit and the applicable  
2378 taxable year. For purposes of s. 220.1878, a taxpayer may apply  
2379 for a credit to be used for a prior taxable year before the date  
2380 the taxpayer is required to file a return for that year pursuant  
2381 to s. 220.222. For purposes of s. 624.51058, a taxpayer may  
2382 apply for a credit to be used for a prior taxable year before  
2383 the date the taxpayer is required to file a return for that  
2384 prior taxable year pursuant to ss. 624.509 and 624.5092. The  
2385 Department of Revenue shall approve tax credits on a first-come,  
2386 first-served basis.

2387        2. Within 10 days after approving or denying an  
2388 application, the Department of Revenue shall provide a copy of  
2389 its approval or denial letter to the corporation.

2390        (c) If a tax credit approved under paragraph (b) is not  
2391 fully used for the specified taxable year for credits under s.  
2392 220.1878 or s. 624.51058 because of insufficient tax liability  
2393 on the part of the taxpayer, the unused amount may be carried  
2394 forward for a period not to exceed 10 taxable years. For  
2395 purposes of s. 220.1878, a credit carried forward may be used in  
2396 a subsequent year after applying the other credits and unused  
2397 carryovers in the order provided in s. 220.02(8).

2398        (d) A taxpayer may not convey, transfer, or assign an  
2399 approved tax credit or a carryforward tax credit to another  
2400 entity unless all of the assets of the taxpayer are conveyed,



2401 assigned, or transferred in the same transaction. However, a tax  
2402 credit under s. 220.1878 or s. 624.51058 may be conveyed,  
2403 transferred, or assigned between members of an affiliated group  
2404 of corporations if the type of tax credit under s. 220.1878 or  
2405 s. 624.51058 remains the same. A taxpayer shall notify the  
2406 Department of Revenue of its intent to convey, transfer, or  
2407 assign a tax credit to another member within an affiliated group  
2408 of corporations. The amount conveyed, transferred, or assigned  
2409 is available to another member of the affiliated group of  
2410 corporations upon approval by the Department of Revenue.

2411 (e) Within any state fiscal year, a taxpayer may rescind  
2412 all or part of a tax credit allocation approved under paragraph  
2413 (b). The amount rescinded must become available for that state  
2414 fiscal year to another eligible taxpayer as approved by the  
2415 Department of Revenue if the taxpayer receives notice from the  
2416 Department of Revenue that the rescindment has been accepted by  
2417 the Department of Revenue. Any amount rescinded under this  
2418 paragraph must become available to an eligible taxpayer on a  
2419 first-come, first-served basis based on tax credit applications  
2420 received after the date the rescindment is accepted by the  
2421 Department of Revenue.

2422 (f) Within 10 days after approving or denying the  
2423 conveyance, transfer, or assignment of a tax credit under  
2424 paragraph (d), or the rescindment of a tax credit under  
2425 paragraph (e), the Department of Revenue shall provide a copy of

2426 its approval or denial letter to the corporation.

2427 (g) For purposes of calculating the underpayment of  
 2428 estimated corporate income taxes under s. 220.34 and tax  
 2429 installment payments for taxes on insurance premiums or  
 2430 assessments under s. 624.5092, the final amount due is the  
 2431 amount after credits earned under s. 220.1878 or s. 624.51058  
 2432 for contributions to eligible charitable organizations are  
 2433 deducted.

2434 1. For purposes of determining if a penalty or interest  
 2435 under s. 220.34(2)(d)1. will be imposed for underpayment of  
 2436 estimated corporate income tax, a taxpayer may, after earning a  
 2437 credit under s. 220.1878, reduce any estimated payment in that  
 2438 taxable year by the amount of the credit.

2439 2. For purposes of determining if a penalty under s.  
 2440 624.5092 will be imposed, an insurer, after earning a credit  
 2441 under s. 624.51058 for a taxable year, may reduce any  
 2442 installment payment for such taxable year of 27 percent of the  
 2443 amount of the net tax due as reported on the return for the  
 2444 preceding year under s. 624.5092(2)(b) by the amount of the  
 2445 credit.

2446 (4) PRESERVATION OF CREDIT.—If any provision or portion of  
 2447 this section, s. 220.1878, or s. 624.51058 or the application  
 2448 thereof to any person or circumstance is held unconstitutional  
 2449 by any court or is otherwise declared invalid, the  
 2450 unconstitutionality or invalidity does not affect any credit

2451 earned under s. 220.1878 or s. 624.51058 by any taxpayer with  
2452 respect to any contribution paid to the Live Local Program  
2453 before the date of a determination of unconstitutionality or  
2454 invalidity. The credit must be allowed at such time and in such  
2455 a manner as if a determination of unconstitutionality or  
2456 invalidity had not been made, provided that nothing in this  
2457 subsection by itself or in combination with any other provision  
2458 of law may result in the allowance of any credit to any taxpayer  
2459 in excess of \$1 of credit for each dollar paid to an eligible  
2460 charitable organization.

2461 (5) ADMINISTRATION; RULES.—

2462 (a) The Department of Revenue and the corporation may  
2463 develop a cooperative agreement to assist in the administration  
2464 of this section, as needed.

2465 (b) The Department of Revenue may adopt rules necessary to  
2466 administer this section, s. 220.1878, and s. 624.51058,  
2467 including rules establishing application forms, procedures  
2468 governing the approval of tax credits and carryforward tax  
2469 credits under subsection (3), and procedures to be followed by  
2470 taxpayers when claiming approved tax credits on their returns.

2471 (c) By August 15, 2023, and by each August 15 thereafter,  
2472 the Department of Revenue shall determine the 500 taxpayers with  
2473 the greatest total corporate income or franchise tax due as  
2474 reported on the taxpayer's return filed pursuant to s. 220.22  
2475 during the previous calendar year and notify those taxpayers of

2476 the existence of the Live Local Program and the process for  
2477 obtaining an allocation of the tax credit cap. The Department of  
2478 Revenue shall confer with the corporation in the drafting of the  
2479 notification. The Department of Revenue may provide this  
2480 notification by electronic means.

2481 Section 35. Section 420.5096, Florida Statutes, is created  
2482 to read:

2483 420.5096 Florida Hometown Hero Program.—

2484 (1) The Legislature finds that individual homeownership is  
2485 vital to building long-term housing and financial security. With  
2486 rising home prices, down payment and closing costs are often  
2487 significant barriers to homeownership for working Floridians.  
2488 Each person in Florida's hometown workforce is essential to  
2489 creating thriving communities, and the Legislature finds that  
2490 the ability of Floridians to reside within the communities in  
2491 which they work is of great importance. Therefore, the  
2492 Legislature finds that providing assistance to homebuyers in  
2493 this state by reducing the amount of down payment and closing  
2494 costs is a necessary step toward expanding access to  
2495 homeownership and achieving safe, decent, and affordable housing  
2496 for all Floridians.

2497 (2) The Florida Hometown Hero Program is created to assist  
2498 Florida's hometown workforce in attaining homeownership by  
2499 providing financial assistance to residents to purchase a home  
2500 as their primary residence. Under the program, a borrower may

2501 apply to the corporation for a loan to reduce the amount of the  
2502 down payment and closing costs paid by the borrower by a minimum  
2503 of \$10,000 and up to 5 percent of the first mortgage loan, not  
2504 exceeding \$35,000. Loans must be made available at a zero  
2505 percent interest rate and must be made available for the term of  
2506 the first mortgage. The balance of any loan is due at closing if  
2507 the property is sold, refinanced, rented, or transferred, unless  
2508 otherwise approved by the corporation.

2509 (3) For loans made available pursuant to s.  
2510 420.507(23)(a)1. or 2., the corporation may underwrite and make  
2511 those mortgage loans through the program to persons or families  
2512 who have household incomes that do not exceed 150 percent of the  
2513 state median income or local median income, whichever is  
2514 greater. A borrower must be seeking to purchase a home as a  
2515 primary residence; a first-time homebuyer and a Florida  
2516 resident; and employed full-time by a Florida-based employer.  
2517 The borrower must provide documentation of full-time employment,  
2518 or full-time status for self-employed individuals, of 35 hours  
2519 or more per week. The requirement to be a first-time homebuyer  
2520 does not apply to a borrower who is an active duty servicemember  
2521 of a branch of the armed forces or the Florida National Guard,  
2522 as defined in s. 250.01, or a veteran.

2523 (4) Loans made under the Florida Hometown Hero Program may  
2524 be used for the purchase of manufactured homes, as defined in s.  
2525 320.01(2)(b), which were constructed after July 13, 1994; which

2526 are permanently affixed to real property in this state, whether  
 2527 owned or leased by the borrower; and which are titled and  
 2528 financed as tangible personal property or as real property.

2529 (5) This program is intended to be evergreen, and  
 2530 repayments for loans made under this program shall be retained  
 2531 within the program to make additional loans.

2532 Section 36. Subsection (3) is added to section 420.531,  
 2533 Florida Statutes, to read:

2534 420.531 Affordable Housing Catalyst Program.—

2535 (3) The corporation may contract with the entity providing  
 2536 statewide training and technical assistance to provide technical  
 2537 assistance to local governments to establish selection criteria  
 2538 and related provisions for requests for proposals or other  
 2539 competitive solicitations for use or lease of government-owned  
 2540 real property for affordable housing purposes. The entity  
 2541 providing statewide training and technical assistance may  
 2542 develop best practices or other key elements for successful use  
 2543 of public property for affordable housing, in conjunction with  
 2544 technical support provided under subsection (1).

2545 Section 37. Section 420.6075, Florida Statutes, is amended  
 2546 to read:

2547 420.6075 Research and planning for affordable housing;  
 2548 annual housing report.—

2549 (1) The research and planning functions of the department  
 2550 shall include the collection of data on the need for affordable

2551 housing in this state and the extent to which that need is being  
2552 met through federal, state, and local programs, in order to  
2553 facilitate planning to meet the housing needs in this state and  
2554 to enable the development of sound strategies and programs for  
2555 affordable housing. To fulfill this function, the Shimberg  
2556 Center for Housing Studies ~~Affordable Housing~~ at the University  
2557 of Florida shall perform the following functions:

2558 (a) Quantify affordable housing needs in this ~~the~~ state by  
2559 analyzing available data, including information provided through  
2560 the housing elements of local comprehensive plans, and identify  
2561 revisions in the housing element data requirements that would  
2562 result in more uniform, meaningful information being obtained.

2563 (b) Document the results since 1980 of all programs  
2564 administered by the department which provide for or act as  
2565 incentives for housing production or improvement. Data on  
2566 program results must include the number of units produced and  
2567 the unit cost under each program.

2568 (c) Inventory the supply of affordable housing units made  
2569 available through federal, state, and local programs. Data on  
2570 the geographic distribution of affordable units must show the  
2571 availability of units in each county and municipality.

2572 (2) By December 31 of each year, the Shimberg Center for  
2573 Housing Studies ~~Affordable Housing~~ shall submit to the  
2574 Legislature an updated housing report describing the supply of  
2575 and need for affordable housing. This annual housing report

2576 shall include:

2577 (a) A synopsis of training and technical assistance  
 2578 activities and community-based organization housing activities  
 2579 for the year.

2580 (b) A status report on the degree of progress toward  
 2581 meeting the housing objectives of the department's agency  
 2582 functional plan.

2583 (c) Recommended housing initiatives for the next fiscal  
 2584 year and recommended priorities for assistance to the various  
 2585 target populations within the spectrum of housing need.

2586 (3) The Shimberg Center for Housing Studies ~~Affordable~~  
 2587 ~~Housing~~ shall:

2588 (a) Conduct research on program options to address the  
 2589 need for affordable housing.

2590 (b) Conduct research on training models to be replicated  
 2591 or adapted to meet the needs of community-based organizations  
 2592 and state and local government staff involved in housing  
 2593 development.

2594 Section 38. Paragraph (a) of subsection (1) of section  
 2595 553.792, Florida Statutes, is amended to read:

2596 553.792 Building permit application to local government.-

2597 (1)(a) Within 10 days of an applicant submitting an  
 2598 application to the local government, the local government shall  
 2599 advise the applicant what information, if any, is needed to deem  
 2600 the application properly completed in compliance with the filing



2601 requirements published by the local government. If the local  
2602 government does not provide written notice that the applicant  
2603 has not submitted the properly completed application, the  
2604 application shall be automatically deemed properly completed and  
2605 accepted. Within 45 days after receiving a completed  
2606 application, a local government must notify an applicant if  
2607 additional information is required for the local government to  
2608 determine the sufficiency of the application, and shall specify  
2609 the additional information that is required. The applicant must  
2610 submit the additional information to the local government or  
2611 request that the local government act without the additional  
2612 information. While the applicant responds to the request for  
2613 additional information, the 120-day period described in this  
2614 subsection is tolled. Both parties may agree to a reasonable  
2615 request for an extension of time, particularly in the event of a  
2616 force majeure or other extraordinary circumstance. The local  
2617 government must approve, approve with conditions, or deny the  
2618 application within 120 days following receipt of a completed  
2619 application. A local government shall maintain on its website a  
2620 policy containing procedures and expectations for expedited  
2621 processing of those building permits and development orders  
2622 required by law to be expedited.

2623 Section 39. Subsection (7) of section 624.509, Florida  
2624 Statutes, is amended to read:

2625 624.509 Premium tax; rate and computation.—

2626 (7) Credits and deductions against the tax imposed by this  
 2627 section shall be taken in the following order: deductions for  
 2628 assessments made pursuant to s. 440.51; credits for taxes paid  
 2629 under ss. 175.101 and 185.08; credits for income taxes paid  
 2630 under chapter 220 and the credit allowed under subsection (5),  
 2631 as these credits are limited by subsection (6); the credit  
 2632 allowed under s. 624.51057; the credit allowed under s.  
 2633 624.51058; all other available credits and deductions.

2634 Section 40. Paragraph (c) of subsection (1) of section  
 2635 624.5105, Florida Statutes, is amended to read:

2636 624.5105 Community contribution tax credit; authorization;  
 2637 limitations; eligibility and application requirements;  
 2638 administration; definitions; expiration.—

2639 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2640 (c) The total amount of tax credit which may be granted  
 2641 for all programs approved under this section and ss.  
 2642 212.08(5) (p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024  
 2643 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for  
 2644 projects that provide housing opportunities for persons with  
 2645 special needs as defined in s. 420.0004 or homeownership  
 2646 opportunities for low-income or very-low-income households as  
 2647 defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal  
 2648 year and in each fiscal year thereafter for all other projects.

2649 Section 41. Section 624.51058, Florida Statutes, is  
 2650 created to read:

2651 624.51058 Credit for contributions to the Live Local  
 2652 Program.—

2653 (1) For taxable years beginning on or after January 1,  
 2654 2023, there is allowed a credit of 100 percent of an eligible  
 2655 contribution made to the Live Local Program under s. 420.50872  
 2656 against any tax due for a taxable year under s. 624.509(1) after  
 2657 deducting from such tax deductions for assessments made pursuant  
 2658 to s. 440.51; credits for taxes paid under ss. 175.101 and  
 2659 185.08; credits for income taxes paid under chapter 220; and the  
 2660 credit allowed under s. 624.509(5), as such credit is limited by  
 2661 s. 624.509(6). An eligible contribution must be made to the Live  
 2662 Local Program on or before the date the taxpayer is required to  
 2663 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
 2664 claiming a credit against premium tax liability under this  
 2665 section is not required to pay any additional retaliatory tax  
 2666 levied under s. 624.5091 as a result of claiming such credit.  
 2667 Section 624.5091 does not limit such credit in any manner.

2668 (2) Section 420.50872 applies to the credit authorized by  
 2669 this section.

2670 Section 42. The Department of Economic Opportunity's Keys  
 2671 Workforce Housing Initiative, approved by the Administration  
 2672 Commission on June 13, 2018, is considered an exception to the  
 2673 evacuation time constraints of s. 380.0552(9)(a)2., Florida  
 2674 Statutes, by requiring deed-restricted affordable workforce  
 2675 housing properties receiving permit allocations to agree to

2676 evacuate at least 48 hours in advance of hurricane landfall. A  
2677 comprehensive plan amendment approved by the Department of  
2678 Economic Opportunity to implement the initiative is hereby valid  
2679 and the respective local governments may adopt local ordinances  
2680 or regulations to implement such plan amendment.

2681 Section 43. (1) The Department of Revenue is authorized,  
2682 and all conditions are deemed met, to adopt emergency rules  
2683 under s. 120.54(4), Florida Statutes, for the purpose of  
2684 implementing provisions related to the Live Local Program  
2685 created by this act. Notwithstanding any other law, emergency  
2686 rules adopted under this section are effective for 6 months  
2687 after adoption and may be renewed during the pendency of  
2688 procedures to adopt permanent rules addressing the subject of  
2689 the emergency rules.

2690 (2) This section expires July 1, 2026.

2691 Section 44. For the 2023-2024 fiscal year, the sum of \$100  
2692 million in nonrecurring funds from the General Revenue Fund is  
2693 appropriated to the Florida Housing Finance Corporation to  
2694 implement the Florida Hometown Hero Housing Program established  
2695 in s. 420.5096, Florida Statutes, as created by this act.

2696 Section 45. For the 2023-2024 fiscal year, the sum of \$252  
2697 million in nonrecurring funds from the Local Government Housing  
2698 Trust Fund is appropriated in the Grants and Aids - Housing  
2699 Finance Corporation (HFC) - State Housing Initiatives  
2700 Partnership (SHIP) Program appropriation category to the Florida

2701 Housing Finance Corporation.

2702 Section 46. For the 2023-2024 fiscal year, the sum of \$150  
2703 million in recurring funds and \$109 million in nonrecurring  
2704 funds from the State Housing Trust Fund is appropriated in the  
2705 Grants and Aids - Housing Finance Corporation (HFC) - Affordable  
2706 Housing Programs appropriation category to the Florida Housing  
2707 Finance Corporation. The recurring funds are appropriated to  
2708 implement s. 420.50871, Florida Statutes, as created by this  
2709 act.

2710 Section 47. For the 2022-2023 fiscal year, the sum of \$100  
2711 million in nonrecurring funds from the General Revenue Fund is  
2712 appropriated to the Florida Housing Finance Corporation to  
2713 implement a competitive assistance loan program for new  
2714 construction projects in the development pipeline that have not  
2715 commenced construction and are experiencing verifiable cost  
2716 increases due to market inflation. These funds are intended to  
2717 support the corporation's efforts to maintain the viability of  
2718 projects in the development pipeline as the unprecedented  
2719 economic factors coupled with the housing crisis makes it of  
2720 upmost importance to deliver much-needed affordable housing  
2721 units in communities in a timely manner. Eligible projects are  
2722 those that accepted an invitation to enter credit underwriting  
2723 by the corporation for funding during the period of time of July  
2724 1, 2020, through June 30, 2022. The corporation may establish  
2725 such criteria and application processes as necessary to

2726 implement this section. The unexpended balance of funds  
2727 appropriated to the corporation as of June 30, 2023, shall  
2728 revert and is appropriated to the corporation for the same  
2729 purpose for the 2023-2024 fiscal year. Any funds not awarded by  
2730 December 1, 2023, must be used for the State Apartment Incentive  
2731 Loan Program under s. 420.5087, Florida Statutes. This section  
2732 is effective upon becoming a law.

2733 Section 48. The Legislature finds and declares that this  
2734 act fulfills an important state interest.

2735 Section 49. Except as otherwise expressly provided in this  
2736 act and except for this section, which shall take effect upon  
2737 becoming a law, this act shall take effect July 1, 2023.