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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/25/2023	.	
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The Committee on Appropriations (Ingoglia) recommended the following:

1 **Senate Substitute for Amendment (928628) (with title**
2 **amendment)**

3
4 Delete lines 240 - 1321
5 and insert:

6 Section 2. Paragraph (c) of subsection (5) of section
7 125.0104, Florida Statutes, is amended, and paragraph (e) is
8 added to subsection (6) of that section, to read:

9 125.0104 Tourist development tax; procedure for levying;
10 authorized uses; referendum; enforcement.—



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11 (5) AUTHORIZED USES OF REVENUE.—

12 (c) A county located adjacent to the Gulf of Mexico or the
13 Atlantic Ocean, except a county that receives revenue from taxes
14 levied pursuant to s. 125.0108, which meets the following
15 criteria may use up to 10 percent of the tax revenue received
16 pursuant to this section to reimburse expenses incurred in
17 providing public safety services, including emergency medical
18 services as defined in s. 401.107(3), and law enforcement
19 services, which are needed to address impacts related to
20 increased tourism and visitors to an area. However, if taxes
21 collected pursuant to this section are used to reimburse
22 emergency medical services or public safety services for tourism
23 or special events, the governing board of a county or
24 municipality may not use such taxes to supplant the normal
25 operating expenses of an emergency medical services department,
26 a fire department, a sheriff's office, or a police department.
27 To receive reimbursement, the county must:

28 1.a. Generate a minimum of \$10 million in annual proceeds
29 from any tax, or any combination of taxes, authorized to be
30 levied pursuant to this section;

31 b.2. Have at least three municipalities; and

32 c.3. Have an estimated population of less than 275,000
33 ~~225,000~~, according to the most recent population estimate
34 prepared pursuant to s. 186.901, excluding the inmate
35 population; or

36 2. Be a fiscally constrained county as described in s.
37 218.67(1).

38
39 The board of county commissioners must by majority vote approve



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40 reimbursement made pursuant to this paragraph upon receipt of a
41 recommendation from the tourist development council.

42 (6) REFERENDUM.—

43 (e) A referendum to reenact an expiring tourist development
44 tax must be held at a general election occurring within the 48-
45 month period immediately preceding the effective date of the
46 reenacted tax, and the referendum may appear on the ballot only
47 once within the 48-month period.

48 Section 3. Subsection (5) of section 125.0108, Florida
49 Statutes, is amended to read:

50 125.0108 Areas of critical state concern; tourist impact
51 tax.—

52 (5) The tourist impact tax authorized by this section shall
53 take effect only upon express approval by a majority vote of
54 those qualified electors in the area or areas of critical state
55 concern in the county seeking to levy such tax, voting in a
56 referendum to be held in conjunction with a general election, as
57 defined in s. 97.021. However, if the area or areas of critical
58 state concern are greater than 50 percent of the land area of
59 the county and the tax is to be imposed throughout the entire
60 county, the tax shall take effect only upon express approval of
61 a majority of the qualified electors of the county voting in
62 such a referendum. A referendum to reenact an expiring tourist
63 impact tax must be held at a general election occurring within
64 the 48-month period immediately preceding the effective date of
65 the reenacted tax, and the referendum may appear on the ballot
66 only once within the 48-month period.

67 Section 4. Subsection (1) of section 125.901, Florida
68 Statutes, is amended to read:



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69 125.901 Children's services; independent special district;
70 council; powers, duties, and functions; public records
71 exemption.—

72 (1) Each county may by ordinance create an independent
73 special district, as defined in ss. 189.012 and 200.001(8)(e),
74 to provide funding for children's services throughout the county
75 in accordance with this section. The boundaries of such district
76 shall be coterminous with the boundaries of the county. The
77 county governing body shall obtain approval at a general
78 election, as defined in s. 97.021, by a majority vote of those
79 electors voting on the question, to annually levy ad valorem
80 taxes which shall not exceed the maximum millage rate authorized
81 by this section. Any district created pursuant to the provisions
82 of this subsection shall be required to levy and fix millage
83 subject to the provisions of s. 200.065. Once such millage is
84 approved by the electorate, the district shall not be required
85 to seek approval of the electorate in future years to levy the
86 previously approved millage. However, a referendum to increase
87 the millage rate previously approved by the electors must be
88 held at a general election, and the referendum may be held only
89 once during the 48-month period preceding the effective date of
90 the increased millage.

91 (a) The governing body of the district shall be a council
92 on children's services, which may also be known as a juvenile
93 welfare board or similar name as established in the ordinance by
94 the county governing body. Such council shall consist of 10
95 members, including the superintendent of schools; a local school
96 board member; the district administrator from the appropriate
97 district of the Department of Children and Families, or his or



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98 her designee who is a member of the Senior Management Service or
99 of the Selected Exempt Service; one member of the county
100 governing body; and the judge assigned to juvenile cases who
101 shall sit as a voting member of the board, except that said
102 judge shall not vote or participate in the setting of ad valorem
103 taxes under this section. If there is more than one judge
104 assigned to juvenile cases in a county, the chief judge shall
105 designate one of said juvenile judges to serve on the board. The
106 remaining five members shall be appointed by the Governor, and
107 shall, to the extent possible, represent the demographic
108 diversity of the population of the county. After soliciting
109 recommendations from the public, the county governing body shall
110 submit to the Governor the names of at least three persons for
111 each vacancy occurring among the five members appointed by the
112 Governor, and the Governor shall appoint members to the council
113 from the candidates nominated by the county governing body. The
114 Governor shall make a selection within a 45-day period or
115 request a new list of candidates. All members appointed by the
116 Governor shall have been residents of the county for the
117 previous 24-month period. Such members shall be appointed for 4-
118 year terms, except that the length of the terms of the initial
119 appointees shall be adjusted to stagger the terms. The Governor
120 may remove a member for cause or upon the written petition of
121 the county governing body. If any of the members of the council
122 required to be appointed by the Governor under the provisions of
123 this subsection shall resign, die, or be removed from office,
124 the vacancy thereby created shall, as soon as practicable, be
125 filled by appointment by the Governor, using the same method as
126 the original appointment, and such appointment to fill a vacancy



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127 shall be for the unexpired term of the person who resigns, dies,
128 or is removed from office.

129 (b) However, any county as defined in s. 125.011(1) may
130 instead have a governing body consisting of 33 members,
131 including the superintendent of schools, or his or her designee;
132 two representatives of public postsecondary education
133 institutions located in the county; the county manager or the
134 equivalent county officer; the district administrator from the
135 appropriate district of the Department of Children and Families,
136 or the administrator's designee who is a member of the Senior
137 Management Service or the Selected Exempt Service; the director
138 of the county health department or the director's designee; the
139 state attorney for the county or the state attorney's designee;
140 the chief judge assigned to juvenile cases, or another juvenile
141 judge who is the chief judge's designee and who shall sit as a
142 voting member of the board, except that the judge may not vote
143 or participate in setting ad valorem taxes under this section;
144 an individual who is selected by the board of the local United
145 Way or its equivalent; a member of a locally recognized faith-
146 based coalition, selected by that coalition; a member of the
147 local chamber of commerce, selected by that chamber or, if more
148 than one chamber exists within the county, a person selected by
149 a coalition of the local chambers; a member of the early
150 learning coalition, selected by that coalition; a representative
151 of a labor organization or union active in the county; a member
152 of a local alliance or coalition engaged in cross-system
153 planning for health and social service delivery in the county,
154 selected by that alliance or coalition; a member of the local
155 Parent-Teachers Association/Parent-Teacher-Student Association,



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156 selected by that association; a youth representative selected by
157 the local school system's student government; a local school
158 board member appointed by the chair of the school board; the
159 mayor of the county or the mayor's designee; one member of the
160 county governing body, appointed by the chair of that body; a
161 member of the state Legislature who represents residents of the
162 county, selected by the chair of the local legislative
163 delegation; an elected official representing the residents of a
164 municipality in the county, selected by the county municipal
165 league; and 4 members-at-large, appointed to the council by the
166 majority of sitting council members. The remaining 7 members
167 shall be appointed by the Governor in accordance with procedures
168 set forth in paragraph (a), except that the Governor may remove
169 a member for cause or upon the written petition of the council.
170 Appointments by the Governor must, to the extent reasonably
171 possible, represent the geographic and demographic diversity of
172 the population of the county. Members who are appointed to the
173 council by reason of their position are not subject to the
174 length of terms and limits on consecutive terms as provided in
175 this section. The remaining appointed members of the governing
176 body shall be appointed to serve 2-year terms, except that those
177 members appointed by the Governor shall be appointed to serve 4-
178 year terms, and the youth representative and the legislative
179 delegate shall be appointed to serve 1-year terms. A member may
180 be reappointed; however, a member may not serve for more than
181 three consecutive terms. A member is eligible to be appointed
182 again after a 2-year hiatus from the council.

183 (c) This subsection does not prohibit a county from
184 exercising such power as is provided by general or special law



185 to provide children's services or to create a special district
186 to provide such services.

187 Section 5. Subsection (10) of section 212.055, Florida
188 Statutes, is amended to read:

189 212.055 Discretionary sales surtaxes; legislative intent;
190 authorization and use of proceeds.—It is the legislative intent
191 that any authorization for imposition of a discretionary sales
192 surtax shall be published in the Florida Statutes as a
193 subsection of this section, irrespective of the duration of the
194 levy. Each enactment shall specify the types of counties
195 authorized to levy; the rate or rates which may be imposed; the
196 maximum length of time the surtax may be imposed, if any; the
197 procedure which must be followed to secure voter approval, if
198 required; the purpose for which the proceeds may be expended;
199 and such other requirements as the Legislature may provide.
200 Taxable transactions and administrative procedures shall be as
201 provided in s. 212.054.

202 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,
203 or reenact a local government discretionary sales surtax under
204 this section must be held at a general election as defined in s.
205 97.021. A referendum to reenact an expiring surtax must be held
206 at a general election occurring within the 48-month period
207 immediately preceding the effective date of the reenacted
208 surtax. Such a referendum may appear on the ballot only once
209 within the 48-month period.

210 Section 6. Paragraph (a) of subsection (4) of section
211 336.021, Florida Statutes, is amended to read:

212 336.021 County transportation system; levy of ninth-cent
213 fuel tax on motor fuel and diesel fuel.—



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214 (4) (a) 1. A certified copy of the ordinance proposing to
215 levy the tax pursuant to referendum shall be furnished by the
216 county to the department within 10 days after approval of such
217 ordinance.

218 2. A referendum to adopt, amend, or reenact a tax under
219 this subsection must ~~shall~~ be held ~~only~~ at a general election,
220 as defined in s. 97.021. A referendum to reenact an expiring tax
221 must be held at a general election occurring within the 48-month
222 period immediately preceding the effective date of the reenacted
223 tax, and the referendum may appear on the ballot only once
224 within the 48-month period.

225 3. The county levying the tax pursuant to referendum shall
226 notify the department within 10 days after the passage of the
227 referendum of such passage and of the time period during which
228 the tax will be levied. The failure to furnish the certified
229 copy will not invalidate the passage of the ordinance.

230 Section 7. Paragraph (b) of subsection (1) and paragraph
231 (b) of subsection (3) of section 336.025, Florida Statutes, are
232 amended to read:

233 336.025 County transportation system; levy of local option
234 fuel tax on motor fuel and diesel fuel.—

235 (1)

236 (b) In addition to other taxes allowed by law, there may be
237 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
238 4-cent, or 5-cent local option fuel tax upon every gallon of
239 motor fuel sold in a county and taxed under the provisions of
240 part I of chapter 206. The tax shall be levied by an ordinance
241 adopted by a majority plus one vote of the membership of the
242 governing body of the county or by referendum. A referendum to



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243 adopt, amend, or reenact a tax under this subsection must ~~shall~~
244 ~~be held only~~ at a general election, as defined in s. 97.021. A
245 referendum to reenact an expiring tax must be held at a general
246 election occurring within the 48-month period immediately
247 preceding the effective date of the reenacted tax, and the
248 referendum may appear on the ballot only once within the 48-
249 month period.

250 1. All impositions and rate changes of the tax shall be
251 levied before October 1, to be effective January 1 of the
252 following year. However, levies of the tax which were in effect
253 on July 1, 2002, and which expire on August 31 of any year may
254 be reimposed at the current authorized rate provided the tax is
255 levied before July 1 and is effective September 1 of the year of
256 expiration.

257 2. The county may, prior to levy of the tax, establish by
258 interlocal agreement with one or more municipalities located
259 therein, representing a majority of the population of the
260 incorporated area within the county, a distribution formula for
261 dividing the entire proceeds of the tax among county government
262 and all eligible municipalities within the county. If no
263 interlocal agreement is adopted before the effective date of the
264 tax, tax revenues shall be distributed pursuant to the
265 provisions of subsection (4). If no interlocal agreement exists,
266 a new interlocal agreement may be established prior to June 1 of
267 any year pursuant to this subparagraph. However, any interlocal
268 agreement agreed to under this subparagraph after the initial
269 levy of the tax or change in the tax rate authorized in this
270 section shall under no circumstances materially or adversely
271 affect the rights of holders of outstanding bonds which are



272 backed by taxes authorized by this paragraph, and the amounts
273 distributed to the county government and each municipality shall
274 not be reduced below the amount necessary for the payment of
275 principal and interest and reserves for principal and interest
276 as required under the covenants of any bond resolution
277 outstanding on the date of establishment of the new interlocal
278 agreement.

279 3. County and municipal governments shall use moneys
280 received pursuant to this paragraph for transportation
281 expenditures needed to meet the requirements of the capital
282 improvements element of an adopted comprehensive plan or for
283 expenditures needed to meet immediate local transportation
284 problems and for other transportation-related expenditures that
285 are critical for building comprehensive roadway networks by
286 local governments. For purposes of this paragraph, expenditures
287 for the construction of new roads, the reconstruction or
288 resurfacing of existing paved roads, or the paving of existing
289 graded roads shall be deemed to increase capacity and such
290 projects shall be included in the capital improvements element
291 of an adopted comprehensive plan. Expenditures for purposes of
292 this paragraph shall not include routine maintenance of roads.

293 (3) The tax authorized pursuant to paragraph (1)(a) shall
294 be levied using either of the following procedures:

295 (b) If no interlocal agreement or resolution is adopted
296 pursuant to subparagraph (a)1. or subparagraph (a)2.,
297 municipalities representing more than 50 percent of the county
298 population may, prior to June 20, adopt uniform resolutions
299 approving the local option tax, establishing the duration of the
300 levy and the rate authorized in paragraph (1)(a), and setting



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301 the date for a countywide referendum on whether to levy the tax.
302 A referendum to adopt, amend, or reenact a tax under this
303 subsection must ~~shall~~ be held ~~only~~ at a general election, as
304 defined in s. 97.021. A referendum to reenact an expiring tax
305 must be held at a general election occurring within the 48-month
306 period immediately preceding the effective date of the reenacted
307 surtax, and the referendum may appear on the ballot only once
308 within the 48-month period. The tax shall be levied and
309 collected countywide on January 1 following 30 days after voter
310 approval.

311 Section 8. Effective upon this act becoming a law,
312 paragraph (b) of subsection (1), subsection (3), paragraph (b)
313 of subsection (4), and paragraph (b) of subsection (6) of
314 section 196.081, Florida Statutes, are amended to read:

315 196.081 Exemption for certain permanently and totally
316 disabled veterans and for surviving spouses of veterans;
317 exemption for surviving spouses of first responders who die in
318 the line of duty.-

319 (1)

320 (b) If legal or beneficial title to property is acquired
321 between January 1 and November 1 of any year by a veteran or his
322 or her surviving spouse receiving an exemption under this
323 section on another property for that tax year, the veteran or
324 his or her surviving spouse is entitled to ~~may receive~~ a refund,
325 prorated as of the date of transfer, of the ad valorem taxes
326 paid for the newly acquired property if he or she applies for
327 and receives an exemption under this section for the newly
328 acquired property in the next tax year. If the property
329 appraiser finds that the applicant is entitled to an exemption



330 under this section for the newly acquired property, the property
331 appraiser shall immediately make such entries upon the tax rolls
332 of the county that are necessary to allow the prorated refund of
333 taxes for the previous tax year.

334 (3) If the totally and permanently disabled veteran
335 predeceases his or her spouse and if, upon the death of the
336 veteran, the spouse holds the legal or beneficial title to the
337 homestead and permanently resides thereon as specified in s.
338 196.031, the exemption from taxation carries over to the benefit
339 of the veteran's spouse until such time as he or she remarries
340 or sells or otherwise disposes of the property. If the spouse
341 sells the property, the spouse may transfer an exemption not to
342 exceed the amount granted from the most recent ad valorem tax
343 roll ~~may be transferred~~ to his or her new residence, as long as
344 it is used as his or her primary residence and he or she does
345 not remarry.

346 (4) Any real estate that is owned and used as a homestead
347 by the surviving spouse of a veteran who died from service-
348 connected causes while on active duty as a member of the United
349 States Armed Forces and for whom a letter from the United States
350 Government or United States Department of Veterans Affairs or
351 its predecessor has been issued certifying that the veteran who
352 died from service-connected causes while on active duty is
353 exempt from taxation if the veteran was a permanent resident of
354 this state on January 1 of the year in which the veteran died.

355 (b) The tax exemption carries over to the benefit of the
356 veteran's surviving spouse as long as the spouse holds the legal
357 or beneficial title to the homestead, permanently resides
358 thereon as specified in s. 196.031, and does not remarry. If the



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359 surviving spouse sells the property, the spouse may transfer an
360 exemption not to exceed the amount granted under the most recent
361 ad valorem tax roll ~~may be transferred~~ to his or her new
362 residence as long as it is used as his or her primary residence
363 and he or she does not remarry.

364 (6) Any real estate that is owned and used as a homestead
365 by the surviving spouse of a first responder who died in the
366 line of duty while employed by the state or any political
367 subdivision of the state, including authorities and special
368 districts, and for whom a letter from the state or appropriate
369 political subdivision of the state, or other authority or
370 special district, has been issued which legally recognizes and
371 certifies that the first responder died in the line of duty
372 while employed as a first responder is exempt from taxation if
373 the first responder and his or her surviving spouse were
374 permanent residents of this state on January 1 of the year in
375 which the first responder died.

376 (b) The tax exemption applies as long as the surviving
377 spouse holds the legal or beneficial title to the homestead,
378 permanently resides thereon as specified in s. 196.031, and does
379 not remarry. If the surviving spouse sells the property, the
380 spouse may transfer an exemption not to exceed the amount
381 granted under the most recent ad valorem tax roll ~~may be~~
382 ~~transferred~~ to his or her new residence if it is used as his or
383 her primary residence and he or she does not remarry.

384 Section 9. The amendments made by section 8 of this act to
385 s. 196.081, Florida Statutes, are remedial and clarifying in
386 nature and do not provide a basis for an assessment of any tax
387 or create a right to a refund of any tax paid before the date



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388 this act becomes a law.

389 Section 10. Paragraph (b) of subsection (1) and subsections
390 (4) and (6) of section 196.081, Florida Statutes, as amended by
391 this act, are amended to read:

392 196.081 Exemption for certain permanently and totally
393 disabled veterans and for surviving spouses of veterans;
394 exemption for surviving spouses of first responders who die in
395 the line of duty.—

396 (1)

397 (b)1. If legal or beneficial title to property is acquired
398 between January 1 and November 1 of any year by a veteran or his
399 or her surviving spouse receiving an exemption under this
400 section on another property for that tax year, the veteran or
401 his or her surviving spouse is entitled to a refund, prorated as
402 of the date of transfer, of the ad valorem taxes paid for the
403 newly acquired property if he or she applies for and receives an
404 exemption under this section for the newly acquired property in
405 the next tax year. If the property appraiser finds that the
406 applicant is entitled to an exemption under this section for the
407 newly acquired property, the property appraiser shall
408 immediately make such entries upon the tax rolls of the county
409 that are necessary to allow the prorated refund of taxes for the
410 previous tax year.

411 2. If legal or beneficial title to property is acquired
412 between January 1 and November 1 of any year by a veteran or his
413 or her surviving spouse who is not receiving an exemption under
414 this section on another property for that tax year, and as of
415 January 1 of that tax year, the veteran was honorably discharged
416 with a service-connected total and permanent disability and for



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417 whom a letter from the United States Government or United States
418 Department of Veterans Affairs or its predecessor has been
419 issued certifying that the veteran is totally and permanently
420 disabled, the veteran or his or her surviving spouse may receive
421 a refund, prorated as of the date of transfer, of the ad valorem
422 taxes paid for the newly acquired property if he or she applies
423 for and receives an exemption under this section for the newly
424 acquired property in the next tax year. If the property
425 appraiser finds that the applicant is entitled to an exemption
426 under this section for the newly acquired property, the property
427 appraiser shall immediately make such entries upon the tax rolls
428 of the county that are necessary to allow the prorated refund of
429 taxes for the previous tax year.

430 (4) Any real estate that is owned and used as a homestead
431 by the surviving spouse of a veteran who died from service-
432 connected causes while on active duty as a member of the United
433 States Armed Forces and for whom a letter from the United States
434 Government or United States Department of Veterans Affairs or
435 its predecessor has been issued certifying that the veteran who
436 died from service-connected causes while on active duty is
437 exempt from taxation ~~if the veteran was a permanent resident of~~
438 ~~this state on January 1 of the year in which the veteran died.~~

439 (a) The production of the letter by the surviving spouse
440 which attests to the veteran's death while on active duty is
441 prima facie evidence that the surviving spouse is entitled to
442 the exemption.

443 (b) The tax exemption carries over to the benefit of the
444 veteran's surviving spouse as long as the spouse holds the legal
445 or beneficial title to the homestead, permanently resides



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446 thereon as specified in s. 196.031, and does not remarry. If the
447 surviving spouse sells the property, the spouse may transfer an
448 exemption not to exceed the amount granted under the most recent
449 ad valorem tax roll to his or her new residence as long as it is
450 used as his or her primary residence and he or she does not
451 remarry.

452 (6) Any real estate that is owned and used as a homestead
453 by the surviving spouse of a first responder who died in the
454 line of duty while employed by the Federal Government, the
455 state, or any political subdivision of the state, including
456 authorities and special districts, and for whom a letter from
457 the Federal Government, the state, or appropriate political
458 subdivision of the state, or other authority or special
459 district, has been issued which legally recognizes and certifies
460 that the first responder died in the line of duty while employed
461 as a first responder is exempt from taxation if the first
462 responder and his or her surviving spouse were permanent
463 residents of this state on January 1 of the year in which the
464 first responder died.

465 (a) The production of the letter by the surviving spouse
466 which attests to the first responder's death in the line of duty
467 is prima facie evidence that the surviving spouse is entitled to
468 the exemption.

469 (b) The tax exemption applies as long as the surviving
470 spouse holds the legal or beneficial title to the homestead,
471 permanently resides thereon as specified in s. 196.031, and does
472 not remarry. If the surviving spouse sells the property, the
473 spouse may transfer an exemption not to exceed the amount
474 granted under the most recent ad valorem tax roll to his or her



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475 new residence if it is used as his or her primary residence and
476 he or she does not remarry.

477 (c) As used in this subsection only, and not applicable to
478 the payment of benefits under s. 112.19 or s. 112.191, the term:

479 1. "First responder" means a federal law enforcement
480 officer as defined in s. 901.1505(1), a law enforcement officer
481 or correctional officer as defined in s. 943.10, a firefighter
482 as defined in s. 633.102, or an emergency medical technician or
483 paramedic as defined in s. 401.23 who is a full-time paid
484 employee, part-time paid employee, or unpaid volunteer.

485 2. "In the line of duty" means:

486 a. While engaging in law enforcement;

487 b. While performing an activity relating to fire
488 suppression and prevention;

489 c. While responding to a hazardous material emergency;

490 d. While performing rescue activity;

491 e. While providing emergency medical services;

492 f. While performing disaster relief activity;

493 g. While otherwise engaging in emergency response activity;

494 or

495 h. While engaging in a training exercise related to any of
496 the events or activities enumerated in this subparagraph if the
497 training has been authorized by the employing entity.

498

499 A heart attack or stroke that causes death or causes an injury
500 resulting in death must occur within 24 hours after an event or
501 activity enumerated in this subparagraph and must be directly
502 and proximately caused by the event or activity in order to be
503 considered as having occurred in the line of duty.



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504 Section 11. The amendments made by section 10 of this act
505 to s. 196.081, Florida Statutes, first apply to the 2024 ad
506 valorem tax roll.

507 Section 12. Subsection (3) of section 196.196, Florida
508 Statutes, is amended, and subsection (6) is added to that
509 section, to read:

510 196.196 Determining whether property is entitled to
511 charitable, religious, scientific, or literary exemption.—

512 (3) Property owned by an exempt organization is used for a
513 religious purpose if the institution has taken affirmative steps
514 to prepare the property for use as a house of public worship.
515 The term "affirmative steps" means environmental or land use
516 permitting activities, creation of architectural plans or
517 schematic drawings, land clearing or site preparation,
518 construction or renovation activities, or other similar
519 activities that demonstrate a commitment of the property to a
520 religious use as a house of public worship. For purposes of this
521 section subsection, the term "public worship" means religious
522 worship services and those other activities that are incidental
523 to religious worship services, such as educational activities,
524 parking, recreation, partaking of meals, and fellowship.

525 (6) Property that is used as a parsonage, burial grounds,
526 or tomb and is owned by a house of public worship is used for a
527 religious purpose.

528 Section 13. The amendments made by this act to s. 196.196,
529 Florida Statutes, are remedial and clarifying in nature and do
530 not provide a basis for an assessment of any tax or create a
531 right to a refund of any tax paid before July 1, 2023.

532 Section 14. Section 196.198, Florida Statutes, is amended



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533 to read:

534 196.198 Educational property exemption.—Educational
535 institutions within this state and their property used by them
536 or by any other exempt entity or educational institution
537 exclusively for educational purposes are exempt from taxation.
538 Sheltered workshops providing rehabilitation and retraining of
539 individuals who have disabilities and exempted by a certificate
540 under s. (d) of the federal Fair Labor Standards Act of 1938, as
541 amended, are declared wholly educational in purpose and are
542 exempt from certification, accreditation, and membership
543 requirements set forth in s. 196.012. Those portions of property
544 of college fraternities and sororities certified by the
545 president of the college or university to the appropriate
546 property appraiser as being essential to the educational process
547 are exempt from ad valorem taxation. The use of property by
548 public fairs and expositions chartered by chapter 616 is
549 presumed to be an educational use of such property and is exempt
550 from ad valorem taxation to the extent of such use. Property
551 used exclusively for educational purposes shall be deemed owned
552 by an educational institution if the entity owning 100 percent
553 of the educational institution is owned by the identical persons
554 who own the property, or if the entity owning 100 percent of the
555 educational institution and the entity owning the property are
556 owned by the identical natural persons, or if the educational
557 institution is a lessee that owns the leasehold interest in a
558 bona fide lease for a nominal amount per year having an original
559 term of 98 years or more. Land, buildings, and other
560 improvements to real property used exclusively for educational
561 purposes are deemed owned by an educational institution if the



562 educational institution that currently uses the land, buildings,
563 and other improvements for educational purposes received the
564 exemption under this section on the same property in any 10
565 consecutive prior years, and, under a lease, the educational
566 institution is responsible for any taxes owed and for ongoing
567 maintenance and operational expenses for the land, buildings,
568 and other improvements. For such leasehold properties, the
569 educational institution shall receive the full benefit of the
570 exemption. The owner of the property shall disclose to the
571 educational institution the full amount of the benefit derived
572 from the exemption and the method for ensuring that the
573 educational institution receives the benefit. Land, buildings,
574 and other improvements to real property used exclusively for
575 educational purposes shall be deemed owned by an educational
576 institution if the entity owning 100 percent of the land is a
577 nonprofit entity and the land is used, under a ground lease or
578 other contractual arrangement, by an educational institution
579 that owns the buildings and other improvements to the real
580 property, is a nonprofit entity under s. 501(c)(3) of the
581 Internal Revenue Code, and provides education limited to
582 students in prekindergarten through grade 8. Land, buildings,
583 and other improvements to real property used exclusively for
584 educational purposes are deemed owned by an educational
585 institution if the educational institution that currently uses
586 the land, buildings, and other improvements for educational
587 purposes is an educational institution described in s. 212.0602,
588 and, under a lease, the educational institution is responsible
589 for any taxes owed and for ongoing maintenance and operational
590 expenses for the land, buildings, and other improvements. For



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591 such leasehold properties, the educational institution shall
592 receive the full benefit of the exemption. The owner of the
593 property shall disclose to the educational institution the full
594 amount of the benefit derived from the exemption and the method
595 for ensuring that the educational institution receives the
596 benefit. Notwithstanding ss. 196.195 and 196.196, property owned
597 by a house of public worship and used by an educational
598 institution for educational purposes limited to students in
599 preschool through grade 8 shall be exempt from ad valorem taxes.
600 If legal title to property is held by a governmental agency that
601 leases the property to a lessee, the property shall be deemed to
602 be owned by the governmental agency and used exclusively for
603 educational purposes if the governmental agency continues to use
604 such property exclusively for educational purposes pursuant to a
605 sublease or other contractual agreement with that lessee. If the
606 title to land is held by the trustee of an irrevocable inter
607 vivos trust and if the trust grantor owns 100 percent of the
608 entity that owns an educational institution that is using the
609 land exclusively for educational purposes, the land is deemed to
610 be property owned by the educational institution for purposes of
611 this exemption. Property owned by an educational institution
612 shall be deemed to be used for an educational purpose if the
613 institution has taken affirmative steps to prepare the property
614 for educational use. The term "affirmative steps" means
615 environmental or land use permitting activities, creation of
616 architectural plans or schematic drawings, land clearing or site
617 preparation, construction or renovation activities, or other
618 similar activities that demonstrate commitment of the property
619 to an educational use.



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620 Section 15. Section 197.319, Florida Statutes, is amended
621 to read:

622 197.319 Refund of taxes for residential improvements
623 rendered uninhabitable by a catastrophic event.—

624 (1) As used in this section, the term:

625 (a) "Catastrophic event" means an event of misfortune or
626 calamity that renders one or more residential improvements
627 uninhabitable. The term ~~It~~ does not include an event caused,
628 directly or indirectly, by the property owner with the intent to
629 damage or destroy the residential improvement or an event that
630 results in a federal disaster area declaration or a state of
631 emergency declared pursuant to s. 252.36.

632 (b) "Catastrophic event refund" means the product arrived
633 at by multiplying the damage differential by the amount of
634 timely paid taxes that were initially levied in the year in
635 which the catastrophic event occurred.

636 (c) "Damage differential" means the product arrived at by
637 multiplying the percent change in value by a ratio, the
638 numerator of which is the number of days the residential
639 improvement was rendered uninhabitable in the year in which the
640 catastrophic event occurred, and the denominator of which is the
641 number of days in the year in which the catastrophic event
642 occurred ~~365~~.

643 (d) "Percent change in value" means the difference between
644 a residential parcel's just value as of January 1 of the year in
645 which the catastrophic event occurred and its postcatastrophic
646 event just value, expressed as a percentage of the parcel's just
647 value as of January 1 of the year in which the catastrophic
648 event occurred.



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649 (e) "Postcatastrophic event just value" means the just
650 value of the residential parcel on January 1 of the year in
651 which a catastrophic event occurred, adjusted by subtracting
652 ~~reduced to reflect~~ the just value, as determined on January 1 of
653 the year in which the catastrophic event occurred, of the
654 ~~residential parcel after the catastrophic event that rendered~~
655 ~~the residential improvement that was rendered thereon~~
656 uninhabitable and before any subsequent repairs. For purposes of
657 this paragraph, a residential improvement that is uninhabitable
658 has no value attached to it. The catastrophic event refund is
659 determined only for purposes of calculating tax refunds for the
660 year or years in which the residential improvement is
661 uninhabitable as a result of the catastrophic event and does not
662 determine a parcel's just value as of January 1 each year.

663 (f) "Residential improvement" means a residential dwelling
664 or house on real estate used and owned as a homestead as defined
665 in s. 196.012(13) or nonhomestead residential property as
666 defined in s. 193.1554(1). A residential improvement does not
667 include a structure that is not essential to the use and
668 occupancy of the residential dwelling or house, including, but
669 not limited to, a detached utility building, detached carport,
670 detached garage, bulkhead, fence, or swimming pool, and does not
671 include land.

672 (g) "Uninhabitable" means the loss of use and occupancy of
673 a residential improvement for the purpose for which it was
674 constructed resulting from damage to or destruction of, or from
675 a condition that compromises the structural integrity of, the
676 residential improvement which was caused by a catastrophic
677 event, as evidenced by documentation, including, but not limited



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678 ~~to, utility bills, insurance information, contractors'~~
679 ~~statements, building permit applications, or building inspection~~
680 ~~certificates of occupancy.~~

681 (2) If a residential improvement is rendered uninhabitable
682 for at least 30 days due to a catastrophic event, taxes
683 originally levied and paid for the year in which the
684 catastrophic event occurred may be refunded in the following
685 manner:

686 (a) The property owner must file an application for refund
687 with the property appraiser on a form prescribed by the
688 department and furnished by the property appraiser:

689 ~~1. If the residential improvement is restored to a~~
690 ~~habitable condition before December 1 of the year in which the~~
691 ~~catastrophic event occurred, no sooner than 30 days after the~~
692 ~~residential improvement that was rendered uninhabitable has been~~
693 ~~restored to a habitable condition; or~~

694 ~~2. no later than March 1 of the year immediately following~~
695 ~~the catastrophic event. The property appraiser may allow~~
696 ~~applications to be filed electronically.~~

697
698 ~~The application for refund must be made on a form prescribed by~~
699 ~~the department and furnished by the property appraiser. The~~
700 ~~property appraiser may request supporting documentation be~~
701 ~~submitted along with the application, including, but not limited~~
702 ~~to, utility bills, insurance information, contractors'~~
703 ~~statements, building permit applications, or building inspection~~
704 ~~certificates of occupancy, for purposes of determining~~
705 ~~conditions of uninhabitability and subsequent habitability~~
706 ~~following any repairs.~~



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707 (b) The application for refund must describe the
708 catastrophic event and identify the residential parcel upon
709 which the residential improvement was rendered uninhabitable by
710 a catastrophic event, the date on which the catastrophic event
711 occurred, and the number of days the residential improvement was
712 uninhabitable during the calendar year in which the catastrophic
713 event occurred. For purposes of determining uninhabitability,
714 the application must be accompanied by supporting documentation,
715 including, but not limited to, utility bills, insurance
716 information, contractors' statements, building permit
717 applications, or building inspection certificates of occupancy.

718 (c) The application for refund must be verified under oath
719 and is subject to penalty of perjury.

720 (d) ~~Upon receipt of an application for refund,~~ The property
721 appraiser shall review ~~must investigate the statements contained~~
722 ~~in~~ the application and ~~to~~ determine if the applicant is entitled
723 to a refund of taxes. No later than April 1 of the year
724 following the date on which the catastrophic event occurred, the
725 property appraiser must:

726 1. Notify the applicant if the property appraiser
727 determines that the applicant is not entitled to a refund. If
728 the property appraiser determines that the applicant is not
729 entitled to a refund, the applicant may file a petition with the
730 value adjustment board, pursuant to s. 194.011(3), requesting
731 that the refund be granted. The petition must be filed with the
732 value adjustment board on or before the 30th day following the
733 issuance of the notice by the property appraiser.

734 2. ~~(e) If the property appraiser determines that the~~
735 ~~applicant is entitled to a refund, the property appraiser must~~



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736 Issue an official written statement to the tax collector if the
737 property appraiser determines that the applicant is entitled to
738 a refund within 30 days after the determination, but no later
739 than by April 1 of the year following the date on which the
740 catastrophic event occurred. The statement must provide,~~that~~
741 ~~provides:~~

742 ~~a.1.~~ The just value of the residential improvement as
743 determined by the property appraiser on January 1 of the year in
744 which the catastrophic event for which the applicant is claiming
745 a refund occurred.

746 ~~b.2.~~ The number of days during the calendar year during
747 which the residential improvement was uninhabitable.

748 ~~c.3.~~ The postcatastrophic event just value of the
749 residential parcel as determined by the property appraiser.

750 ~~d.4.~~ The percent change in value applicable to the
751 residential parcel.

752 (3) Upon receipt of the written statement from the property
753 appraiser, the tax collector shall calculate the damage
754 differential pursuant to this section.

755 (a) If the property taxes have been paid for the year in
756 which the catastrophic event occurred, the tax collector must
757 ~~and~~ process a refund in an amount equal to the catastrophic
758 event refund.

759 (b) If the property taxes have not been paid for the year
760 in which the catastrophic event occurred, the tax collector must
761 process a refund in an amount equal to the catastrophic event
762 refund only upon receipt of timely payment of the property
763 taxes.

764 (4) Any person who is qualified to have his or her property



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765 taxes refunded under this section ~~subsection (2)~~ but fails to
766 file an application by March 1 of the year immediately following
767 the year in which the catastrophic event occurred may file an
768 application for refund under this subsection and may file a
769 petition with the value adjustment board, pursuant to s.
770 194.011(3), requesting that a refund under this subsection be
771 granted. Such petition may be filed at any time during the
772 taxable year on or before the 25th day following the mailing of
773 the notice of proposed property taxes and non-ad valorem
774 assessments by the property appraiser as provided in s.
775 194.011(1). Upon reviewing the petition, if the person is
776 qualified to receive the refund under this section ~~subsection~~
777 and demonstrates particular extenuating circumstances determined
778 by the property appraiser or the value adjustment board to
779 warrant granting a late application for refund, the property
780 appraiser or the value adjustment board may grant a refund.

781 (5) By September 1 of each year, the tax collector shall
782 notify:

783 (a) The department of the total reduction in taxes for all
784 properties that qualified for a refund pursuant to this section
785 for the year.

786 (b) The governing board of each affected local government
787 of the reduction in such local government's taxes that occurred
788 pursuant to this section.

789 (6) For purposes of this section, a residential improvement
790 that is uninhabitable has no value.

791 (7) The catastrophic event refund is determined only for
792 purposes of calculating tax refunds for the year in which the
793 residential improvement is uninhabitable as a result of the



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794 catastrophic event and does not determine a parcel's just value
795 as of January 1 any subsequent year.

796 (8)~~(6)~~ This section does not affect the requirements of s.
797 197.333.

798 Section 16. The amendments made by this act to s. 197.319,
799 Florida Statutes, first apply to the 2024 ad valorem tax roll.

800 Section 17. Subsection (2) of section 199.145, Florida
801 Statutes, is amended to read:

802 199.145 Corrective mortgages; assignments; assumptions;
803 refinancing.-

804 (2)(a) No additional nonrecurring tax shall be due upon the
805 assignment by the obligee of a note, bond, or other obligation
806 for the payment of money upon which a nonrecurring tax has
807 previously been paid.

808 (b) A note or mortgage for a federal small business loan
809 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
810 known as a 504 loan, which specifies the Small Business
811 Administration as the obligee or mortgagee and increases the
812 principal balance of a note or mortgage which is part of an
813 interim loan for purposes of debenture guarantee funding upon
814 which nonrecurring tax has previously been paid, is subject to
815 additional tax only on the increase above the current principal
816 balance. The obligor and mortgagor must be the same as on the
817 prior note or mortgage and there may not be new or additional
818 obligors or mortgagors. The prior note or the book and page
819 number of the recorded interim mortgage must be referenced in
820 the Small Business Administration note or mortgage.

821 Section 18. Subsection (3) of section 201.08, Florida
822 Statutes, is amended to read:



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823 201.08 Tax on promissory or nonnegotiable notes, written
824 obligations to pay money, or assignments of wages or other
825 compensation; exception.—

826 (3) (a) No tax shall be required on promissory notes
827 executed for students to receive financial aid from federal or
828 state educational assistance programs, from loans guaranteed by
829 the Federal Government or the state when federal regulations
830 prohibit the assessment of such taxes against the borrower, or
831 for any financial aid program administered by a state university
832 or community college, and the holders of such promissory notes
833 shall not lose any rights incident to the payment of such tax.

834 (b) A note or mortgage for a federal small business loan
835 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
836 known as a 504 loan, which specifies the Small Business
837 Administration as the obligee or mortgagee and increases the
838 principal balance of a note or mortgage which is part of an
839 interim loan for purposes of debenture guarantee funding upon
840 which documentary stamp tax has previously been paid, is subject
841 to additional tax only on the increase above the current
842 principal balance. The obligor and mortgagor must be the same as
843 on the prior note or mortgage and there may not be new or
844 additional obligors or mortgagors. The prior note or the book
845 and page number of the recorded interim mortgage must be
846 referenced in the Small Business Administration note or
847 mortgage.

848 Section 19. Section 201.21, Florida Statutes, is amended to
849 read:

850 201.21 Notes and other written obligations exempt under
851 certain conditions.—



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852 (1) There shall be exempt from all excise taxes imposed by
853 this chapter all promissory notes, nonnegotiable notes, and
854 other written obligations to pay money bearing date subsequent
855 to July 1, 1955, hereinafter referred to as "principal
856 obligations," when the maker thereof shall pledge or deposit
857 with the payee or holder thereof pursuant to any agreement
858 commonly known as a wholesale warehouse mortgage agreement, as
859 collateral security for the payment thereof, any collateral
860 obligation or obligations, as hereinafter defined, provided all
861 excise taxes imposed by this chapter upon or in respect to such
862 collateral obligation or obligations shall have been paid. If
863 the indebtedness evidenced by any such principal obligation
864 shall be in excess of the indebtedness evidenced by such
865 collateral obligation or obligations, the exemption provided by
866 this subsection ~~section~~ shall not apply to the amount of such
867 excess indebtedness; and, in such event, the excise taxes
868 imposed by this chapter shall apply and be paid only in respect
869 to such excess of indebtedness of such principal obligation. The
870 term "collateral obligation" as used in this subsection ~~section~~
871 means any note, bond, or other written obligation to pay money
872 secured by mortgage, deed of trust, or other lien upon real or
873 personal property. The pledging of a specific collateral
874 obligation to secure a specific principal obligation, if
875 required under the terms of the agreement, shall not invalidate
876 the exemption provided by this subsection ~~section~~. The temporary
877 removal of the document or documents representing one or more
878 collateral obligations for a reasonable commercial purpose, for
879 a period not exceeding 60 days, shall not invalidate the
880 exemption provided by this subsection ~~section~~.



881 (2) There shall be exempt from all excise taxes imposed by
882 this chapter all non-interest-bearing promissory notes, non-
883 interest-bearing nonnegotiable notes, or non-interest-bearing
884 written obligations to pay money, or assignments of salaries,
885 wages, or other compensation made, executed, delivered, sold,
886 transferred, or assigned in the state, and for each renewal of
887 the same, of \$3,500 or less, when given by a customer to an
888 alarm system contractor, as defined in s. 489.505, in connection
889 with the sale of an alarm system, as defined in s. 489.505.

890 Section 20. Subsections (1) and (5) of section 202.19,
891 Florida Statutes, are amended, and paragraph (d) is added to
892 subsection (2) of that section, to read:

893 202.19 Authorization to impose local communications
894 services tax.—

895 (1) The governing authority of each county and municipality
896 may, by ordinance, levy a local discretionary communications
897 services tax as provided in this section.

898 (2)

899 (d) The local communications services tax rate in effect on
900 January 1, 2023, may not be increased before January 1, 2026.

901 (5) In addition to the communications services taxes
902 authorized by subsection (1), a discretionary sales surtax that
903 a county or school board has levied under s. 212.055 is imposed
904 as a local communications services tax under this section, and
905 the rate shall be determined in accordance with s. 202.20(3).
906 However, any increase to the discretionary sales surtax levied
907 under s. 212.055 on or after January 1, 2023, may not be added
908 to the local communication services tax under this section
909 before January 1, 2026.



910 (a) Except as otherwise provided in this subsection, each
911 such tax rate shall be applied, in addition to the other tax
912 rates applied under this chapter, to communications services
913 subject to tax under s. 202.12 which:

- 914 1. Originate or terminate in this state; and
915 2. Are charged to a service address in the county.

916 (b) With respect to private communications services, the
917 tax shall be on the sales price of such services provided within
918 the county, which shall be determined in accordance with the
919 following provisions:

920 1. Any charge with respect to a channel termination point
921 located within such county;

922 2. Any charge for the use of a channel between two channel
923 termination points located in such county; and

924 3. Where channel termination points are located both within
925 and outside of such county:

926 a. If any segment between two such channel termination
927 points is separately billed, 50 percent of such charge; and

928 b. If any segment of the circuit is not separately billed,
929 an amount equal to the total charge for such circuit multiplied
930 by a fraction, the numerator of which is the number of channel
931 termination points within such county and the denominator of
932 which is the total number of channel termination points of the
933 circuit.

934 Section 21. Subsections (3) and (8) of section 206.9952,
935 Florida Statutes, are amended to read:

936 206.9952 Application for license as a natural gas fuel
937 retailer.—

938 (3) (a) Any person who acts as a natural gas retailer and



939 does not hold a valid natural gas fuel retailer license shall
940 pay a penalty of \$200 for each month of operation without a
941 license. This paragraph expires December 31, 2025 ~~2023~~.

942 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
943 a natural gas fuel retailer and does not hold a valid natural
944 gas fuel retailer license shall pay a penalty of 25 percent of
945 the tax assessed on the total purchases made during the
946 unlicensed period.

947 (8) With the exception of a state or federal agency or a
948 political subdivision licensed under this chapter, each person,
949 as defined in this part, who operates as a natural gas fuel
950 retailer shall report monthly to the department and pay a tax on
951 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

952 Section 22. Subsection (2) of section 206.9955, Florida
953 Statutes, is amended to read:

954 206.9955 Levy of natural gas fuel tax.—

955 (2) Effective January 1, 2026 ~~2024~~, the following taxes
956 shall be imposed:

957 (a) An excise tax of 4 cents upon each motor fuel
958 equivalent gallon of natural gas fuel.

959 (b) An additional tax of 1 cent upon each motor fuel
960 equivalent gallon of natural gas fuel, which is designated as
961 the "ninth-cent fuel tax."

962 (c) An additional tax of 1 cent on each motor fuel
963 equivalent gallon of natural gas fuel by each county, which is
964 designated as the "local option fuel tax."

965 (d) An additional tax on each motor fuel equivalent gallon
966 of natural gas fuel, which is designated as the "State
967 Comprehensive Enhanced Transportation System Tax," at a rate



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968 determined pursuant to this paragraph. Before January 1, 2026
969 ~~2024~~, and each year thereafter, the department shall determine
970 the tax rate applicable to the sale of natural gas fuel for the
971 following 12-month period beginning January 1, rounded to the
972 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
973 per gallon by the percentage change in the average of the
974 Consumer Price Index issued by the United States Department of
975 Labor for the most recent 12-month period ending September 30,
976 compared to the base year average, which is the average for the
977 12-month period ending September 30, 2013.

978 (e)1. An additional tax is imposed on each motor fuel
979 equivalent gallon of natural gas fuel for the privilege of
980 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
981 year thereafter, the department shall determine the tax rate
982 applicable to the sale of natural gas fuel, rounded to the
983 nearest tenth of a cent, for the following 12-month period
984 beginning January 1, by adjusting the tax rate of 9.2 cents per
985 gallon by the percentage change in the average of the Consumer
986 Price Index issued by the United States Department of Labor for
987 the most recent 12-month period ending September 30, compared to
988 the base year average, which is the average for the 12-month
989 period ending September 30, 2013.

990 2. The department is authorized to adopt rules and publish
991 forms to administer this paragraph.

992 Section 23. Subsection (1) of section 206.996, Florida
993 Statutes, is amended to read:

994 206.996 Monthly reports by natural gas fuel retailers;
995 deductions.—

996 (1) For the purpose of determining the amount of taxes



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997 imposed by s. 206.9955, each natural gas fuel retailer shall
998 file beginning with February ~~2026~~ 2024, and each month
999 thereafter, no later than the 20th day of each month, monthly
1000 reports electronically with the department showing information
1001 on inventory, purchases, nontaxable disposals, taxable uses, and
1002 taxable sales in gallons of natural gas fuel for the preceding
1003 month. However, if the 20th day of the month falls on a
1004 Saturday, Sunday, or federal or state legal holiday, a return
1005 must be accepted if it is electronically filed on the next
1006 succeeding business day. The reports must include, or be
1007 verified by, a written declaration stating that such report is
1008 made under the penalties of perjury. The natural gas fuel
1009 retailer shall deduct from the amount of taxes shown by the
1010 report to be payable an amount equivalent to 0.67 percent of the
1011 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1012 which deduction is allowed to the natural gas fuel retailer to
1013 compensate it for services rendered and expenses incurred in
1014 complying with the requirements of this part. This allowance is
1015 not deductible unless payment of applicable taxes is made on or
1016 before the 20th day of the month. This subsection may not be
1017 construed as authorizing a deduction from the constitutional
1018 fuel tax or the fuel sales tax.

1019 Section 24. Paragraph (w) is added to subsection (5) and
1020 paragraphs (qqq) through (uuu) are added to subsection (7) of
1021 section 212.08, Florida Statutes, as amended by chapter 2023-17,
1022 Laws of Florida, and paragraph (c) of subsection (5) of that
1023 section is amended, to read:

1024 212.08 Sales, rental, use, consumption, distribution, and
1025 storage tax; specified exemptions.—The sale at retail, the



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1026 rental, the use, the consumption, the distribution, and the
1027 storage to be used or consumed in this state of the following
1028 are hereby specifically exempt from the tax imposed by this
1029 chapter.

1030 (5) EXEMPTIONS; ACCOUNT OF USE.—

1031 (c) *Machinery and equipment used in production or storage*
1032 *of electrical or steam energy.—*

1033 1. The purchase of machinery and equipment for use at a
1034 fixed location which machinery and equipment are necessary in
1035 the production of electrical or steam energy resulting from the
1036 burning of hydrogen or boiler fuels other than residual oil is
1037 exempt from the tax imposed by this chapter. Such electrical or
1038 steam energy must be primarily for use in manufacturing,
1039 processing, compounding, or producing for sale items of tangible
1040 personal property in this state. Use of a de minimis amount of
1041 residual fuel to facilitate the burning of nonresidual fuel
1042 shall not reduce the exemption otherwise available under this
1043 paragraph.

1044 2. In facilities where machinery and equipment are
1045 necessary to burn hydrogen, or both residual and nonresidual
1046 fuels, the exemption shall be prorated. Such proration shall be
1047 based upon the production of electrical or steam energy from
1048 nonresidual fuels and hydrogen as a percentage of electrical or
1049 steam energy from all fuels. If it is determined that 15 percent
1050 or less of all electrical or steam energy generated was produced
1051 by burning residual fuel, the full exemption shall apply.
1052 Purchasers claiming a partial exemption shall obtain such
1053 exemption by refund of taxes paid, or as otherwise provided in
1054 the department's rules.



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1055 3. The purchase of equipment for use at a fixed location in
1056 this state, which equipment is necessary for the storage of
1057 electrical energy of at least 5 MW, is exempt from the tax
1058 imposed by this chapter.

1059 4. The department may adopt rules that provide for
1060 implementation of these exemptions ~~this exemption~~. Purchasers of
1061 machinery and equipment qualifying for one of the exemptions
1062 ~~exemption~~ provided in this paragraph shall furnish the vendor
1063 with an affidavit stating that the item or items to be exempted
1064 are for the use designated herein. Any person furnishing a false
1065 affidavit to the vendor for the purpose of evading payment of
1066 any tax imposed under this chapter shall be subject to the
1067 penalty set forth in s. 212.085 and as otherwise provided by
1068 law. Purchasers with self-accrual authority shall maintain all
1069 documentation necessary to prove the exempt status of purchases.

1070 (w) Renewable natural gas machinery and equipment.—

1071 1. As used in this paragraph, the term "renewable natural
1072 gas" means anaerobically generated biogas, landfill gas, or
1073 wastewater treatment gas refined to a methane content of 90
1074 percent or greater, which may be used as transportation fuel or
1075 for electric generation or is of a quality capable of being
1076 injected into a natural gas pipeline. For purposes of this
1077 paragraph, any reference to natural gas includes renewable
1078 natural gas.

1079 2. The purchase of machinery and equipment that is
1080 primarily used in the production, storage, transportation,
1081 compression, or blending of renewable natural gas and that is
1082 used at a fixed location is exempt from the tax imposed by this
1083 chapter.



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1084 3. Purchasers of machinery and equipment qualifying for the
1085 exemption provided in this paragraph must furnish the vendor
1086 with an affidavit stating that the item or items to be exempted
1087 are for the use designated herein. Purchasers with self-accrual
1088 authority pursuant to s. 212.183 are not required to provide
1089 this affidavit, but shall maintain all documentation necessary
1090 to prove the exempt status of purchases.

1091 4. A person furnishing a false affidavit to the vendor for
1092 the purpose of evading payment of the tax imposed under this
1093 chapter is subject to the penalty set forth in s. 212.085 and as
1094 otherwise provided by law.

1095 5. The department may adopt rules to administer this
1096 paragraph.

1097 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1098 entity by this chapter do not inure to any transaction that is
1099 otherwise taxable under this chapter when payment is made by a
1100 representative or employee of the entity by any means,
1101 including, but not limited to, cash, check, or credit card, even
1102 when that representative or employee is subsequently reimbursed
1103 by the entity. In addition, exemptions provided to any entity by
1104 this subsection do not inure to any transaction that is
1105 otherwise taxable under this chapter unless the entity has
1106 obtained a sales tax exemption certificate from the department
1107 or the entity obtains or provides other documentation as
1108 required by the department. Eligible purchases or leases made
1109 with such a certificate must be in strict compliance with this
1110 subsection and departmental rules, and any person who makes an
1111 exempt purchase with a certificate that is not in strict
1112 compliance with this subsection and the rules is liable for and



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1113 shall pay the tax. The department may adopt rules to administer
1114 this subsection.

1115 (qqq) Baby and toddler products.—Also exempt from the tax
1116 imposed by this chapter are:

1117 1. Baby cribs, including baby playpens and baby play yards;

1118 2. Baby strollers;

1119 3. Baby safety gates;

1120 4. Baby monitors;

1121 5. Child safety cabinet locks and latches and electrical
1122 socket covers;

1123 6. Bicycle child carrier seats and trailers designed for
1124 carrying young children, including any adaptors and accessories
1125 for these seats and trailers;

1126 7. Baby exercisers, jumpers, bouncer seats and swings;

1127 8. Breast pumps, bottle sterilizers, baby bottles and
1128 nipples, pacifiers, and teething rings;

1129 9. Baby wipes;

1130 10. Changing tables and changing pads;

1131 11. Children's diapers, including single-use diapers,
1132 reusable diapers, and reusable diaper inserts; and

1133 12. Baby and toddler clothing, apparel, and shoes,
1134 primarily intended for and marketed for children age 5 or
1135 younger. Baby and toddler clothing size 5T and smaller and baby
1136 and toddler shoes size 13T and smaller are presumed to be
1137 primarily intended for and marketed for children age 5 or
1138 younger.

1139 (rrr) Diapers and incontinence products.—The sale for human
1140 use of diapers, incontinence undergarments, incontinence pads,
1141 or incontinence liners is exempt from the tax imposed by this



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1142 chapter.
1143 (sss) Oral hygiene products.-
1144 1. Also exempt from the tax imposed by this chapter are
1145 oral hygiene products.
1146 2. As used in this paragraph, the term "oral hygiene
1147 products" means electric and manual toothbrushes, toothpaste,
1148 dental floss, dental picks, oral irrigators, and mouthwash.
1149 (ttt) Firearm safety devices.-The sale of the following are
1150 exempt from the tax imposed by this chapter:
1151 1. A firearm safe, firearm lockbox, firearm case, or other
1152 device that is designed to be used to store a firearm and that
1153 is designed to be unlocked only by means of a key, a
1154 combination, or other similar means.
1155 2. A firearm trigger lock or firearm cable lock that, when
1156 installed on a firearm, is designed to prevent the firearm from
1157 being operated without first deactivating the device and that is
1158 designed to be unlocked only by means of a key, a combination,
1159 or other similar means.
1160 (uuu) Small private investigative agencies.-
1161 1. As used in this paragraph, the term:
1162 a. "Private investigation services" has the same meaning as
1163 the term "private investigation" as defined in s. 493.6101(17).
1164 b. "Small private investigative agency" means a private
1165 investigator licensed under s. 493.6201 which:
1166 (I) Employs three or fewer full-time or part-time
1167 employees, including those performing services pursuant to an
1168 employee leasing arrangement as defined in s. 468.520(4), in
1169 total; and
1170 (II) During the previous calendar year, performed private



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1171 investigation services otherwise taxable under this chapter in
1172 which the charges for the services performed were less than
1173 \$150,000 for all its businesses related through common
1174 ownership.

1175 2. The sale of private investigation services by a small
1176 private investigative agency to a client is exempt from the tax
1177 imposed by this chapter.

1178 3. The exemption provided by this paragraph may not apply
1179 in the first calendar year that a small private investigative
1180 agency conducts sales of private investigation services taxable
1181 under this chapter.

1182 Section 25. Subsection (1) of section 194.036, Florida
1183 Statutes, is amended to read:

1184 194.036 Appeals.—Appeals of the decisions of the board
1185 shall be as follows:

1186 (1) If the property appraiser disagrees with the decision
1187 of the board, he or she may appeal the decision to the circuit
1188 court if one or more of the following criteria are met:

1189 (a) The property appraiser determines and affirmatively
1190 asserts in any legal proceeding that there is a specific
1191 constitutional or statutory violation, or a specific violation
1192 of administrative rules, in the decision of the board, except
1193 that nothing herein shall authorize the property appraiser to
1194 institute any suit to challenge the validity of any portion of
1195 the constitution or of any duly enacted legislative act of this
1196 state.†

1197 (b) There is a variance from the property appraiser's
1198 assessed value in excess of the following: 20 ~~15~~ percent
1199 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~



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1200 percent variance from any assessment in excess of \$250,000
1201 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 7.5 percent
1202 variance from any assessment in excess of \$1 million ~~\$500,000~~
1203 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from
1204 any assessment in excess of \$2.5 ~~\$1~~ million. ~~;~~ ~~or~~

1205 (c) There is an assertion by the property appraiser to the
1206 Department of Revenue that there exists a consistent and
1207 continuous violation of the intent of the law or administrative
1208 rules by the value adjustment board in its decisions. The
1209 property appraiser shall notify the department of those portions
1210 of the tax roll for which the assertion is made. The department
1211 shall thereupon notify the clerk of the board who shall, within
1212 15 days of the notification by the department, send the written
1213 decisions of the board to the department. Within 30 days of the
1214 receipt of the decisions by the department, the department shall
1215 notify the property appraiser of its decision relative to
1216 further judicial proceedings. If the department finds upon
1217 investigation that a consistent and continuous violation of the
1218 intent of the law or administrative rules by the board has
1219 occurred, it shall so inform the property appraiser, who may
1220 thereupon bring suit in circuit court against the value
1221 adjustment board for injunctive relief to prohibit continuation
1222 of the violation of the law or administrative rules and for a
1223 mandatory injunction to restore the tax roll to its just value
1224 in such amount as determined by judicial proceeding. However,
1225 when a final judicial decision is rendered as a result of an
1226 appeal filed pursuant to this paragraph which alters or changes
1227 an assessment of a parcel of property of any taxpayer not a
1228 party to such procedure, such taxpayer shall have 60 days from



1229 the date of the final judicial decision to file an action to
1230 contest such altered or changed assessment pursuant to s.
1231 194.171(1), and the provisions of s. 194.171(2) shall not bar
1232 such action.

1233 Section 26. Paragraph (d) of subsection (2) of section
1234 212.0306, Florida Statutes, is amended to read:

1235 212.0306 Local option food and beverage tax; procedure for
1236 levying; authorized uses; administration.—

1237 (2)

1238 (d) Sales in cities or towns presently imposing a municipal
1239 resort tax as authorized by chapter 67-930, Laws of Florida, are
1240 exempt from the taxes authorized by subsection (1); however, the
1241 tax authorized by subsection (1)(b) may be levied in such city
1242 or town if the levy is approved in a referendum by voters in the
1243 city or town.

1244
1245 ===== T I T L E A M E N D M E N T =====

1246 And the title is amended as follows:

1247 Delete lines 6 - 86

1248 and insert:

1249 amending s. 125.0104, F.S.; revising criteria for
1250 counties that may reimburse certain expenses from
1251 revenues received by a tourist development tax;
1252 requiring that a referendum to reenact such an
1253 expiring tax be held at a general election; limiting
1254 the occurrence of such a referendum; amending s.
1255 125.0108, F.S.; requiring that a referendum to reenact
1256 an expiring tourist impact tax be held at a general
1257 election; limiting the occurrence of such a



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1258 referendum; amending s. 125.901, F.S.; requiring that
1259 a referendum to approve a millage rate increase for a
1260 children's services independent special district
1261 property tax be held at a general election; limiting
1262 the occurrence of such a referendum; amending s.
1263 212.055, F.S.; requiring that a referendum to reenact
1264 a local government discretionary sales surtax be held
1265 at a general election; limiting the occurrence of such
1266 a referendum; amending ss. 336.021 and 336.025, F.S.;
1267 requiring that a referendum to adopt, amend, or
1268 reenact a ninth-cent fuel tax or local option fuel
1269 taxes, respectively, be held at a general election;
1270 limiting the occurrence of a referendum to reenact
1271 such a tax; amending s. 196.081, F.S.; specifying that
1272 certain permanently and totally disabled veterans or
1273 their surviving spouses are entitled to, rather than
1274 may receive, a prorated refund of ad valorem taxes
1275 paid under certain circumstances; making clarifying
1276 changes relating to the transfer of homestead tax
1277 exemptions by surviving spouses of certain veterans
1278 and first responders; providing construction;
1279 expanding eligibility for the prorated refund;
1280 removing a limitation on when certain surviving
1281 spouses are exempt from a specified tax; exempting
1282 from ad valorem taxation the homestead property of the
1283 surviving spouse of a first responder who dies in the
1284 line of duty while employed by the Federal Government;
1285 expanding the definition of the term "first responder"
1286 to include certain federal law enforcement officers;



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1287 providing applicability; amending s. 196.196, F.S.;

1288 making a technical change; providing construction

1289 relating to tax-exempt property used for a religious

1290 purpose; amending s. 196.198, F.S.; adding

1291 circumstances under which certain property used

1292 exclusively for educational purposes is deemed owned

1293 by an educational institution; specifying requirements

1294 for such educational institutions and property owners;

1295 amending s. 197.319, F.S.; revising definitions;

1296 revising requirements for applying for property tax

1297 refunds due to catastrophic events; revising duties of

1298 property appraisers and tax collectors; making

1299 technical changes; providing applicability; amending

1300 ss. 199.145 and 201.08, F.S.; providing requirements

1301 for taxation of specified loans in certain

1302 circumstances; amending s. 201.21, F.S.; conforming

1303 provisions to changes made by the act; exempting from

1304 documentary stamp taxes certain documents in

1305 connection with the sale of alarm systems; amending s.

1306 202.19, F.S.; revising the name of the discretionary

1307 communications services tax; requiring that a certain

1308 tax remain the same rate as it was on a specified past

1309 date until a specified future date; prohibiting a

1310 certain tax passed after a specified date from being

1311 added to the local communications service tax until a

1312 future date; amending s. 206.9952, F.S.; conforming

1313 provisions to changes made by the act; amending s.

1314 206.9955, F.S.; delaying the effective date of certain

1315 taxes on natural gas fuel; amending s. 206.996, F.S.;



1316 conforming a provision to changes made by the act;
1317 amending s. 212.08, F.S.; providing a sales tax
1318 exemption for the purchase of certain equipment
1319 necessary for the storage of electrical energy;
1320 defining the term "renewable natural gas"; providing a
1321 sales tax exemption for the purchase of certain
1322 machinery and equipment relating to renewable natural
1323 gas; requiring purchasers of such machinery and
1324 equipment to furnish the vendor with a certain
1325 affidavit; providing an exception; providing
1326 penalties, including a criminal penalty; authorizing
1327 the Department of Revenue to adopt rules; exempting
1328 the purchase of specified baby and toddler products
1329 from the sales and use tax; providing a presumption;
1330 exempting the sale for human use of diapers,
1331 incontinence undergarments, incontinence pads, and
1332 incontinence liners from the sales and use tax;
1333 exempting the sale of oral hygiene products from the
1334 sales and use tax; defining the term "oral hygiene
1335 products"; exempting the sale of certain firearm
1336 safety devices from the sales and use tax; defining
1337 the terms "private investigation services" and "small
1338 private investigative agency"; exempting the sale of
1339 private investigation services by a small private
1340 investigative agency to a client from the sales and
1341 use tax; providing applicability; amending s. 194.036,
1342 F.S.; revising a condition under which a property
1343 appraiser may appeal a decision of the value
1344 adjustment board; amending s. 212.0306, F.S.;



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1345 | authorizing certain cities and towns to levy a local
1346 | option food and beverage tax if approved by
1347 | referendum; amending s.