

By the Committees on Appropriations; and Finance and Tax

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1 A bill to be entitled
2 An act relating to taxation; amending s. 125.01, F.S.;
3 prohibiting a county from levying special assessments
4 on certain lands; deleting exceptions; deleting the
5 definition of the term "agricultural pole barn";
6 amending s. 125.0104, F.S.; revising criteria for
7 counties that may reimburse certain expenses from
8 revenues received by a tourist development tax;
9 requiring that a referendum to reenact such an
10 expiring tax be held at a general election; limiting
11 the occurrence of such a referendum; amending s.
12 125.0108, F.S.; requiring that a referendum to reenact
13 an expiring tourist impact tax be held at a general
14 election; limiting the occurrence of such a
15 referendum; amending s. 125.901, F.S.; requiring that
16 a referendum to approve a millage rate increase for a
17 children's services independent special district
18 property tax be held at a general election; limiting
19 the occurrence of such a referendum; amending s.
20 212.055, F.S.; requiring that a referendum to reenact
21 a local government discretionary sales surtax be held
22 at a general election; limiting the occurrence of such
23 a referendum; amending ss. 336.021 and 336.025, F.S.;
24 requiring that a referendum to adopt, amend, or
25 reenact a ninth-cent fuel tax or local option fuel
26 taxes, respectively, be held at a general election;
27 limiting the occurrence of a referendum to reenact
28 such a tax; amending s. 196.081, F.S.; specifying that
29 certain permanently and totally disabled veterans or

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30 their surviving spouses are entitled to, rather than
31 may receive, a prorated refund of ad valorem taxes
32 paid under certain circumstances; making clarifying
33 changes relating to the transfer of homestead tax
34 exemptions by surviving spouses of certain veterans
35 and first responders; providing construction;
36 expanding eligibility for the prorated refund;
37 removing a limitation on when certain surviving
38 spouses are exempt from a specified tax; exempting
39 from ad valorem taxation the homestead property of the
40 surviving spouse of a first responder who dies in the
41 line of duty while employed by the Federal Government;
42 expanding the definition of the term "first responder"
43 to include certain federal law enforcement officers;
44 providing applicability; amending s. 196.196, F.S.;
45 making a technical change; providing construction
46 relating to tax-exempt property used for a religious
47 purpose; amending s. 196.198, F.S.; adding
48 circumstances under which certain property used
49 exclusively for educational purposes is deemed owned
50 by an educational institution; specifying requirements
51 for such educational institutions and property owners;
52 amending s. 197.319, F.S.; revising definitions;
53 revising requirements for applying for property tax
54 refunds due to catastrophic events; revising duties of
55 property appraisers and tax collectors; making
56 technical changes; providing applicability; amending
57 ss. 199.145 and 201.08, F.S.; providing requirements
58 for taxation of specified loans in certain

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59 circumstances; amending s. 201.21, F.S.; exempting
60 from documentary stamp taxes certain documents in
61 connection with the sale of alarm systems; amending s.
62 202.19, F.S.; revising the name of the discretionary
63 communications services tax; requiring that a certain
64 tax remain the same rate as it was on a specified past
65 date until a specified future date; prohibiting a
66 certain tax passed after a specified date from being
67 added to the local communications service tax until a
68 future date; amending s. 206.9952, F.S.; conforming
69 provisions to changes made by the act; amending s.
70 206.9955, F.S.; delaying the effective date of certain
71 taxes on natural gas fuel; amending s. 206.996, F.S.;
72 conforming a provision to changes made by the act;
73 amending s. 212.08, F.S.; providing a sales tax
74 exemption for the purchase of certain equipment
75 necessary for the storage of electrical energy;
76 defining the term "renewable natural gas"; providing a
77 sales tax exemption for the purchase of certain
78 machinery and equipment relating to renewable natural
79 gas; requiring purchasers of such machinery and
80 equipment to furnish the vendor with a certain
81 affidavit; providing an exception; providing
82 penalties, including a criminal penalty; authorizing
83 the Department of Revenue to adopt rules; exempting
84 the purchase of specified baby and toddler products
85 from the sales and use tax; providing a presumption;
86 exempting the sale for human use of diapers,
87 incontinence undergarments, incontinence pads, and

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88 incontinence liners from the sales and use tax;
89 exempting the sale of oral hygiene products from the
90 sales and use tax; defining the term "oral hygiene
91 products"; exempting the sale of certain firearm
92 safety devices from the sales and use tax; defining
93 the terms "private investigation services" and "small
94 private investigative agency"; exempting the sale of
95 private investigation services by a small private
96 investigative agency to a client from the sales and
97 use tax; providing applicability; amending s. 194.036,
98 F.S.; revising a condition under which a property
99 appraiser may appeal a decision of the value
100 adjustment board; amending s. 212.0306, F.S.;
101 authorizing certain cities and towns to levy a local
102 option food and beverage tax if approved by
103 referendum; amending s. 212.12, F.S.; revising the
104 amount of a sales tax collection allowance for certain
105 dealers; amending s. 212.20, F.S.; requiring the
106 Department of Revenue to distribute funds to the
107 Florida Agricultural Promotional Campaign Trust Fund;
108 providing for future repeal; creating s. 550.09516,
109 F.S.; providing for a credit for thoroughbred racing
110 permitholders; requiring the Florida Gaming Control
111 Commission to require sufficient documentation;
112 authorizing permitholders to apply the credits monthly
113 beginning on a specified annual date to certain taxes
114 and fees; providing for expiration of credits;
115 authorizing the commission to adopt rules; amending s.
116 571.26, F.S.; requiring that certain funds be held

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117 separately in the trust fund for certain purposes;
118 providing for the future expiration and reversion of
119 specified statutory text; creating s. 571.265, F.S.;
120 defining the terms "association" and "permitholder";
121 requiring that certain funds deposited into the trust
122 fund be used for a specified purpose; providing for
123 carryover of unused funds; specifying requirements for
124 the use and distribution of funds; requiring
125 recipients to submit a report; providing for future
126 repeal; amending s. 213.053, F.S.; authorizing the
127 Department of Revenue to provide certain information
128 to the Department of Environmental Protection, the
129 Division of Historical Resources of the Department of
130 State, and the Federal Government; creating s.
131 220.199, F.S.; defining terms; providing a corporate
132 income tax credit to developers and homebuilders for
133 certain graywater systems purchased during the taxable
134 year; providing a cap on the amount of the tax credit
135 per system; specifying information the developer or
136 homebuilder must provide to the Department of
137 Environmental Protection; requiring the Department of
138 Environmental Protection to certify to the applicant
139 and the Department of Revenue its determination of an
140 applicant's eligibility for the tax credit within a
141 specified timeframe; authorizing tax credits to be
142 carried forward for up to a specified number of years;
143 requiring the Department of Revenue and the Department
144 of Environmental Protection to adopt rules; amending
145 s. 220.02, F.S.; revising the order in which credits

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146 are applied against the corporate income tax or
147 franchise tax; amending s. 220.13, F.S.; requiring the
148 addition of amounts taken for certain credits to
149 taxable income; amending s. 220.1845, F.S.;
150 authorizing additional amounts of contaminated site
151 rehabilitation tax credits which may be granted for
152 each fiscal year and for a specified timeframe;
153 providing for future repeal; amending s. 376.30781,
154 F.S.; authorizing additional amounts of tax credits
155 for the rehabilitation of drycleaning-solvent-
156 contaminated sites and brownfield sites in designated
157 brownfield areas which may be granted for each fiscal
158 year and for a specified timeframe; providing for
159 future repeal; creating s. 220.197, F.S.; providing a
160 short title; defining terms; providing a credit
161 against the state corporate income tax and the
162 insurance premium tax for qualified expenses in
163 rehabilitating certain historic structures; specifying
164 eligibility requirements for the tax credit;
165 specifying requirements for taxpayers claiming or
166 transferring tax credits; specifying requirements for
167 the Division of Historical Resources of the Department
168 of State for evaluating and certifying applications
169 for tax credits; specifying the allowable amounts of
170 tax credits; providing construction; authorizing the
171 carryforward, sale, and transfer of tax credits
172 subject to certain requirements and limitations;
173 providing the Department of Revenue and the division
174 audit and examination powers for specified purposes;

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175 requiring the return of forfeited tax credits under
176 certain circumstances; providing penalties; requiring
177 the division to provide specified annual reports to
178 the Legislature; providing duties of the Department of
179 Revenue; providing applicability; authorizing the
180 Department of Revenue and the division to adopt rules;
181 amending s. 220.222, F.S.; requiring specified
182 calculations relating to the underpayment of taxes to
183 include the amount of certain credits; amending s.
184 402.62, F.S.; increasing the Strong Families Tax
185 Credit cap; amending s. 624.509, F.S.; specifying the
186 order in which the certified rehabilitation tax credit
187 is applied against the insurance premium tax;
188 exempting from sales and use tax the retail sale of
189 certain clothing, wallets, bags, school supplies,
190 learning aids and jigsaw puzzles, and personal
191 computers and personal computer-related accessories
192 during specified timeframes; defining terms;
193 specifying locations where the tax exemptions do not
194 apply; authorizing certain dealers to opt out of
195 participating in the tax holiday, subject to certain
196 requirements; authorizing the Department of Revenue to
197 adopt emergency rules; exempting from sales and use
198 tax specified disaster preparedness supplies during a
199 specified timeframe; defining terms; specifying
200 locations where the tax exemptions do not apply;
201 authorizing the Department of Revenue to adopt
202 emergency rules; exempting from sales and use tax
203 admissions to certain events, performances, and

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204 facilities, certain season tickets, and the retail
205 sale of certain boating and water activity, camping,
206 fishing, general outdoor, and residential pool
207 supplies and sporting equipment during specified
208 timeframes; defining terms; specifying locations where
209 the tax exemptions do not apply; authorizing the
210 Department of Revenue to adopt emergency rules;
211 exempting from the sales and use tax the retail sale
212 of certain tools during a specified timeframe;
213 specifying locations where the tax exemptions do not
214 apply; authorizing the Department of Revenue to adopt
215 emergency rules; exempting from sales and use tax the
216 retail sale of new ENERGY STAR appliances during a
217 specified timeframe; defining the term "ENERGY STAR
218 appliance"; exempting from sales and use tax the
219 retail sale of gas ranges and cooktops during a
220 specified timeframe; defining the term "gas ranges and
221 cooktops"; authorizing the Department of Revenue to
222 adopt emergency rules; authorizing tax collectors in
223 certain counties to apply to the Department of Revenue
224 for reimbursement of refunded property taxes;
225 authorizing the Department of Revenue to adopt rules;
226 providing an appropriation; providing effective dates.

227

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

229

230 Section 1. Paragraph (r) of subsection (1) of section
231 125.01, Florida Statutes, is amended to read:

232 125.01 Powers and duties.—

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233 (1) The legislative and governing body of a county shall
234 have the power to carry on county government. To the extent not
235 inconsistent with general or special law, this power includes,
236 but is not restricted to, the power to:

237 (r) Levy and collect taxes, both for county purposes and
238 for the providing of municipal services within any municipal
239 service taxing unit, and special assessments; borrow and expend
240 money; and issue bonds, revenue certificates, and other
241 obligations of indebtedness, which power shall be exercised in
242 such manner, and subject to such limitations, as may be provided
243 by general law. There shall be no referendum required for the
244 levy by a county of ad valorem taxes, both for county purposes
245 and for the providing of municipal services within any municipal
246 service taxing unit. Notwithstanding any other provision of law,
247 a county may not levy special assessments ~~for the provision of~~
248 ~~fire protection services~~ on lands classified as agricultural
249 lands under s. 193.461 ~~unless the land contains a residential~~
250 ~~dwelling or nonresidential farm building, with the exception of~~
251 ~~an agricultural pole barn, provided the nonresidential farm~~
252 ~~building exceeds a just value of \$10,000. Such special~~
253 ~~assessments must be based solely on the special benefit accruing~~
254 ~~to that portion of the land consisting of the residential~~
255 ~~dwelling and curtilage, and qualifying nonresidential farm~~
256 ~~buildings. As used in this paragraph, the term "agricultural~~
257 ~~pole barn" means a nonresidential farm building in which 70~~
258 ~~percent or more of the perimeter walls are permanently open and~~
259 ~~allow free ingress and egress.~~

260 Section 2. Paragraph (c) of subsection (5) of section
261 125.0104, Florida Statutes, is amended, and paragraph (e) is

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262 added to subsection (6) of that section, to read:

263 125.0104 Tourist development tax; procedure for levying;
264 authorized uses; referendum; enforcement.—

265 (5) AUTHORIZED USES OF REVENUE.—

266 (c) A county located adjacent to the Gulf of Mexico or the
267 Atlantic Ocean, except a county that receives revenue from taxes
268 levied pursuant to s. 125.0108, which meets the following
269 criteria may use up to 10 percent of the tax revenue received
270 pursuant to this section to reimburse expenses incurred in
271 providing public safety services, including emergency medical
272 services as defined in s. 401.107(3), and law enforcement
273 services, which are needed to address impacts related to
274 increased tourism and visitors to an area. However, if taxes
275 collected pursuant to this section are used to reimburse
276 emergency medical services or public safety services for tourism
277 or special events, the governing board of a county or
278 municipality may not use such taxes to supplant the normal
279 operating expenses of an emergency medical services department,
280 a fire department, a sheriff's office, or a police department.
281 To receive reimbursement, the county must:

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

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

286 c.3. Have an estimated population of less than 275,000
287 ~~225,000~~, according to the most recent population estimate
288 prepared pursuant to s. 186.901, excluding the inmate
289 population; or

290 2. Be a fiscally constrained county as described in s.

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291 218.67(1).

292

293 The board of county commissioners must by majority vote approve
294 reimbursement made pursuant to this paragraph upon receipt of a
295 recommendation from the tourist development council.

296 (6) REFERENDUM.—

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

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

304 125.0108 Areas of critical state concern; tourist impact
305 tax.—

306 (5) The tourist impact tax authorized by this section shall
307 take effect only upon express approval by a majority vote of
308 those qualified electors in the area or areas of critical state
309 concern in the county seeking to levy such tax, voting in a
310 referendum to be held in conjunction with a general election, as
311 defined in s. 97.021. However, if the area or areas of critical
312 state concern are greater than 50 percent of the land area of
313 the county and the tax is to be imposed throughout the entire
314 county, the tax shall take effect only upon express approval of
315 a majority of the qualified electors of the county voting in
316 such a referendum. A referendum to reenact an expiring tourist
317 impact tax must be held at a general election occurring within
318 the 48-month period immediately preceding the effective date of
319 the reenacted tax, and the referendum may appear on the ballot

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320 only once within the 48-month period.

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

323 125.901 Children's services; independent special district;
324 council; powers, duties, and functions; public records
325 exemption.—

326 (1) Each county may by ordinance create an independent
327 special district, as defined in ss. 189.012 and 200.001(8)(e),
328 to provide funding for children's services throughout the county
329 in accordance with this section. The boundaries of such district
330 shall be coterminous with the boundaries of the county. The
331 county governing body shall obtain approval at a general
332 election, as defined in s. 97.021, by a majority vote of those
333 electors voting on the question, to annually levy ad valorem
334 taxes which shall not exceed the maximum millage rate authorized
335 by this section. Any district created pursuant to the provisions
336 of this subsection shall be required to levy and fix millage
337 subject to the provisions of s. 200.065. Once such millage is
338 approved by the electorate, the district shall not be required
339 to seek approval of the electorate in future years to levy the
340 previously approved millage. However, a referendum to increase
341 the millage rate previously approved by the electors must be
342 held at a general election, and the referendum may be held only
343 once during the 48-month period preceding the effective date of
344 the increased millage.

345 (a) The governing body of the district shall be a council
346 on children's services, which may also be known as a juvenile
347 welfare board or similar name as established in the ordinance by
348 the county governing body. Such council shall consist of 10

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349 members, including the superintendent of schools; a local school
350 board member; the district administrator from the appropriate
351 district of the Department of Children and Families, or his or
352 her designee who is a member of the Senior Management Service or
353 of the Selected Exempt Service; one member of the county
354 governing body; and the judge assigned to juvenile cases who
355 shall sit as a voting member of the board, except that said
356 judge shall not vote or participate in the setting of ad valorem
357 taxes under this section. If there is more than one judge
358 assigned to juvenile cases in a county, the chief judge shall
359 designate one of said juvenile judges to serve on the board. The
360 remaining five members shall be appointed by the Governor, and
361 shall, to the extent possible, represent the demographic
362 diversity of the population of the county. After soliciting
363 recommendations from the public, the county governing body shall
364 submit to the Governor the names of at least three persons for
365 each vacancy occurring among the five members appointed by the
366 Governor, and the Governor shall appoint members to the council
367 from the candidates nominated by the county governing body. The
368 Governor shall make a selection within a 45-day period or
369 request a new list of candidates. All members appointed by the
370 Governor shall have been residents of the county for the
371 previous 24-month period. Such members shall be appointed for 4-
372 year terms, except that the length of the terms of the initial
373 appointees shall be adjusted to stagger the terms. The Governor
374 may remove a member for cause or upon the written petition of
375 the county governing body. If any of the members of the council
376 required to be appointed by the Governor under the provisions of
377 this subsection shall resign, die, or be removed from office,

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378 the vacancy thereby created shall, as soon as practicable, be
379 filled by appointment by the Governor, using the same method as
380 the original appointment, and such appointment to fill a vacancy
381 shall be for the unexpired term of the person who resigns, dies,
382 or is removed from office.

383 (b) However, any county as defined in s. 125.011(1) may
384 instead have a governing body consisting of 33 members,
385 including the superintendent of schools, or his or her designee;
386 two representatives of public postsecondary education
387 institutions located in the county; the county manager or the
388 equivalent county officer; the district administrator from the
389 appropriate district of the Department of Children and Families,
390 or the administrator's designee who is a member of the Senior
391 Management Service or the Selected Exempt Service; the director
392 of the county health department or the director's designee; the
393 state attorney for the county or the state attorney's designee;
394 the chief judge assigned to juvenile cases, or another juvenile
395 judge who is the chief judge's designee and who shall sit as a
396 voting member of the board, except that the judge may not vote
397 or participate in setting ad valorem taxes under this section;
398 an individual who is selected by the board of the local United
399 Way or its equivalent; a member of a locally recognized faith-
400 based coalition, selected by that coalition; a member of the
401 local chamber of commerce, selected by that chamber or, if more
402 than one chamber exists within the county, a person selected by
403 a coalition of the local chambers; a member of the early
404 learning coalition, selected by that coalition; a representative
405 of a labor organization or union active in the county; a member
406 of a local alliance or coalition engaged in cross-system

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407 planning for health and social service delivery in the county,
408 selected by that alliance or coalition; a member of the local
409 Parent-Teachers Association/Parent-Teacher-Student Association,
410 selected by that association; a youth representative selected by
411 the local school system's student government; a local school
412 board member appointed by the chair of the school board; the
413 mayor of the county or the mayor's designee; one member of the
414 county governing body, appointed by the chair of that body; a
415 member of the state Legislature who represents residents of the
416 county, selected by the chair of the local legislative
417 delegation; an elected official representing the residents of a
418 municipality in the county, selected by the county municipal
419 league; and 4 members-at-large, appointed to the council by the
420 majority of sitting council members. The remaining 7 members
421 shall be appointed by the Governor in accordance with procedures
422 set forth in paragraph (a), except that the Governor may remove
423 a member for cause or upon the written petition of the council.
424 Appointments by the Governor must, to the extent reasonably
425 possible, represent the geographic and demographic diversity of
426 the population of the county. Members who are appointed to the
427 council by reason of their position are not subject to the
428 length of terms and limits on consecutive terms as provided in
429 this section. The remaining appointed members of the governing
430 body shall be appointed to serve 2-year terms, except that those
431 members appointed by the Governor shall be appointed to serve 4-
432 year terms, and the youth representative and the legislative
433 delegate shall be appointed to serve 1-year terms. A member may
434 be reappointed; however, a member may not serve for more than
435 three consecutive terms. A member is eligible to be appointed

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436 again after a 2-year hiatus from the council.

437 (c) This subsection does not prohibit a county from
 438 exercising such power as is provided by general or special law
 439 to provide children's services or to create a special district
 440 to provide such services.

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

443 212.055 Discretionary sales surtaxes; legislative intent;
 444 authorization and use of proceeds.—It is the legislative intent
 445 that any authorization for imposition of a discretionary sales
 446 surtax shall be published in the Florida Statutes as a
 447 subsection of this section, irrespective of the duration of the
 448 levy. Each enactment shall specify the types of counties
 449 authorized to levy; the rate or rates which may be imposed; the
 450 maximum length of time the surtax may be imposed, if any; the
 451 procedure which must be followed to secure voter approval, if
 452 required; the purpose for which the proceeds may be expended;
 453 and such other requirements as the Legislature may provide.
 454 Taxable transactions and administrative procedures shall be as
 455 provided in s. 212.054.

456 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or amend,~~
 457 or reenact a local government discretionary sales surtax under
 458 this section must be held at a general election as defined in s.
 459 97.021. A referendum to reenact an expiring surtax must be held
 460 at a general election occurring within the 48-month period
 461 immediately preceding the effective date of the reenacted
 462 surtax. Such a referendum may appear on the ballot only once
 463 within the 48-month period.

464 Section 6. Paragraph (a) of subsection (4) of section

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465 336.021, Florida Statutes, is amended to read:

466 336.021 County transportation system; levy of ninth-cent
467 fuel tax on motor fuel and diesel fuel.—

468 (4) (a) 1. A certified copy of the ordinance proposing to
469 levy the tax pursuant to referendum shall be furnished by the
470 county to the department within 10 days after approval of such
471 ordinance.

472 2. A referendum to adopt, amend, or reenact a tax under
473 this subsection must ~~shall~~ be held ~~only~~ at a general election,
474 as defined in s. 97.021. A referendum to reenact an expiring tax
475 must be held at a general election occurring within the 48-month
476 period immediately preceding the effective date of the reenacted
477 tax, and the referendum may appear on the ballot only once
478 within the 48-month period.

479 3. The county levying the tax pursuant to referendum shall
480 notify the department within 10 days after the passage of the
481 referendum of such passage and of the time period during which
482 the tax will be levied. The failure to furnish the certified
483 copy will not invalidate the passage of the ordinance.

484 Section 7. Paragraph (b) of subsection (1) and paragraph
485 (b) of subsection (3) of section 336.025, Florida Statutes, are
486 amended to read:

487 336.025 County transportation system; levy of local option
488 fuel tax on motor fuel and diesel fuel.—

489 (1)

490 (b) In addition to other taxes allowed by law, there may be
491 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
492 4-cent, or 5-cent local option fuel tax upon every gallon of
493 motor fuel sold in a county and taxed under the provisions of

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494 part I of chapter 206. The tax shall be levied by an ordinance
495 adopted by a majority plus one vote of the membership of the
496 governing body of the county or by referendum. A referendum to
497 adopt, amend, or reenact a tax under this subsection must ~~shall~~
498 be held ~~only~~ at a general election, as defined in s. 97.021. A
499 referendum to reenact an expiring tax must be held at a general
500 election occurring within the 48-month period immediately
501 preceding the effective date of the reenacted tax, and the
502 referendum may appear on the ballot only once within the 48-
503 month period.

504 1. All impositions and rate changes of the tax shall be
505 levied before October 1, to be effective January 1 of the
506 following year. However, levies of the tax which were in effect
507 on July 1, 2002, and which expire on August 31 of any year may
508 be reimposed at the current authorized rate provided the tax is
509 levied before July 1 and is effective September 1 of the year of
510 expiration.

511 2. The county may, prior to levy of the tax, establish by
512 interlocal agreement with one or more municipalities located
513 therein, representing a majority of the population of the
514 incorporated area within the county, a distribution formula for
515 dividing the entire proceeds of the tax among county government
516 and all eligible municipalities within the county. If no
517 interlocal agreement is adopted before the effective date of the
518 tax, tax revenues shall be distributed pursuant to the
519 provisions of subsection (4). If no interlocal agreement exists,
520 a new interlocal agreement may be established prior to June 1 of
521 any year pursuant to this subparagraph. However, any interlocal
522 agreement agreed to under this subparagraph after the initial

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523 levy of the tax or change in the tax rate authorized in this
524 section shall under no circumstances materially or adversely
525 affect the rights of holders of outstanding bonds which are
526 backed by taxes authorized by this paragraph, and the amounts
527 distributed to the county government and each municipality shall
528 not be reduced below the amount necessary for the payment of
529 principal and interest and reserves for principal and interest
530 as required under the covenants of any bond resolution
531 outstanding on the date of establishment of the new interlocal
532 agreement.

533 3. County and municipal governments shall use moneys
534 received pursuant to this paragraph for transportation
535 expenditures needed to meet the requirements of the capital
536 improvements element of an adopted comprehensive plan or for
537 expenditures needed to meet immediate local transportation
538 problems and for other transportation-related expenditures that
539 are critical for building comprehensive roadway networks by
540 local governments. For purposes of this paragraph, expenditures
541 for the construction of new roads, the reconstruction or
542 resurfacing of existing paved roads, or the paving of existing
543 graded roads shall be deemed to increase capacity and such
544 projects shall be included in the capital improvements element
545 of an adopted comprehensive plan. Expenditures for purposes of
546 this paragraph shall not include routine maintenance of roads.

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

549 (b) If no interlocal agreement or resolution is adopted
550 pursuant to subparagraph (a)1. or subparagraph (a)2.,
551 municipalities representing more than 50 percent of the county

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552 population may, prior to June 20, adopt uniform resolutions
553 approving the local option tax, establishing the duration of the
554 levy and the rate authorized in paragraph (1)(a), and setting
555 the date for a countywide referendum on whether to levy the tax.
556 A referendum to adopt, amend, or reenact a tax under this
557 subsection must ~~shall~~ be held ~~only~~ at a general election, as
558 defined in s. 97.021. A referendum to reenact an expiring tax
559 must be held at a general election occurring within the 48-month
560 period immediately preceding the effective date of the reenacted
561 surtax, and the referendum may appear on the ballot only once
562 within the 48-month period. The tax shall be levied and
563 collected countywide on January 1 following 30 days after voter
564 approval.

565 Section 8. Effective upon this act becoming a law,
566 paragraph (b) of subsection (1), subsection (3), paragraph (b)
567 of subsection (4), and paragraph (b) of subsection (6) of
568 section 196.081, Florida Statutes, are amended to read:

569 196.081 Exemption for certain permanently and totally
570 disabled veterans and for surviving spouses of veterans;
571 exemption for surviving spouses of first responders who die in
572 the line of duty.—

573 (1)

574 (b) If legal or beneficial title to property is acquired
575 between January 1 and November 1 of any year by a veteran or his
576 or her surviving spouse receiving an exemption under this
577 section on another property for that tax year, the veteran or
578 his or her surviving spouse is entitled to ~~may receive~~ a refund,
579 prorated as of the date of transfer, of the ad valorem taxes
580 paid for the newly acquired property if he or she applies for

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581 and receives an exemption under this section for the newly
582 acquired property in the next tax year. If the property
583 appraiser finds that the applicant is entitled to an exemption
584 under this section for the newly acquired property, the property
585 appraiser shall immediately make such entries upon the tax rolls
586 of the county that are necessary to allow the prorated refund of
587 taxes for the previous tax year.

588 (3) If the totally and permanently disabled veteran
589 predeceases his or her spouse and if, upon the death of the
590 veteran, the spouse holds the legal or beneficial title to the
591 homestead and permanently resides thereon as specified in s.
592 196.031, the exemption from taxation carries over to the benefit
593 of the veteran's spouse until such time as he or she remarries
594 or sells or otherwise disposes of the property. If the spouse
595 sells the property, the spouse may transfer an exemption not to
596 exceed the amount granted from the most recent ad valorem tax
597 roll ~~may be transferred~~ to his or her new residence, as long as
598 it is used as his or her primary residence and he or she does
599 not remarry.

600 (4) Any real estate that is owned and used as a homestead
601 by the surviving spouse of a veteran who died from service-
602 connected causes while on active duty as a member of the United
603 States Armed Forces and for whom a letter from the United States
604 Government or United States Department of Veterans Affairs or
605 its predecessor has been issued certifying that the veteran who
606 died from service-connected causes while on active duty is
607 exempt from taxation if the veteran was a permanent resident of
608 this state on January 1 of the year in which the veteran died.

609 (b) The tax exemption carries over to the benefit of the

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610 veteran's surviving spouse as long as the spouse holds the legal
611 or beneficial title to the homestead, permanently resides
612 thereon as specified in s. 196.031, and does not remarry. If the
613 surviving spouse sells the property, the spouse may transfer an
614 exemption not to exceed the amount granted under the most recent
615 ad valorem tax roll ~~may be transferred~~ to his or her new
616 residence as long as it is used as his or her primary residence
617 and he or she does not remarry.

618 (6) Any real estate that is owned and used as a homestead
619 by the surviving spouse of a first responder who died in the
620 line of duty while employed by the state or any political
621 subdivision of the state, including authorities and special
622 districts, and for whom a letter from the state or appropriate
623 political subdivision of the state, or other authority or
624 special district, has been issued which legally recognizes and
625 certifies that the first responder died in the line of duty
626 while employed as a first responder is exempt from taxation if
627 the first responder and his or her surviving spouse were
628 permanent residents of this state on January 1 of the year in
629 which the first responder died.

630 (b) The tax exemption applies as long as the surviving
631 spouse holds the legal or beneficial title to the homestead,
632 permanently resides thereon as specified in s. 196.031, and does
633 not remarry. If the surviving spouse sells the property, the
634 spouse may transfer an exemption not to exceed the amount
635 granted under the most recent ad valorem tax roll ~~may be~~
636 ~~transferred~~ to his or her new residence if it is used as his or
637 her primary residence and he or she does not remarry.

638 Section 9. The amendments made by section 8 of this act to

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639 s. 196.081, Florida Statutes, are remedial and clarifying in
640 nature and do not provide a basis for an assessment of any tax
641 or create a right to a refund of any tax paid before the date
642 this act becomes a law.

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

646 196.081 Exemption for certain permanently and totally
647 disabled veterans and for surviving spouses of veterans;
648 exemption for surviving spouses of first responders who die in
649 the line of duty.—

650 (1)

651 (b)1. If legal or beneficial title to property is acquired
652 between January 1 and November 1 of any year by a veteran or his
653 or her surviving spouse receiving an exemption under this
654 section on another property for that tax year, the veteran or
655 his or her surviving spouse is entitled to a refund, prorated as
656 of the date of transfer, of the ad valorem taxes paid for the
657 newly acquired property if he or she applies for and receives an
658 exemption under this section for the newly acquired property in
659 the next tax year. If the property appraiser finds that the
660 applicant is entitled to an exemption under this section for the
661 newly acquired property, the property appraiser shall
662 immediately make such entries upon the tax rolls of the county
663 that are necessary to allow the prorated refund of taxes for the
664 previous tax year.

665 2. If legal or beneficial title to property is acquired
666 between January 1 and November 1 of any year by a veteran or his
667 or her surviving spouse who is not receiving an exemption under

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668 this section on another property for that tax year, and as of
669 January 1 of that tax year, the veteran was honorably discharged
670 with a service-connected total and permanent disability and for
671 whom a letter from the United States Government or United States
672 Department of Veterans Affairs or its predecessor has been
673 issued certifying that the veteran is totally and permanently
674 disabled, the veteran or his or her surviving spouse may receive
675 a refund, prorated as of the date of transfer, of the ad valorem
676 taxes paid for the newly acquired property if he or she applies
677 for and receives an exemption under this section for the newly
678 acquired property in the next tax year. If the property
679 appraiser finds that the applicant is entitled to an exemption
680 under this section for the newly acquired property, the property
681 appraiser shall immediately make such entries upon the tax rolls
682 of the county that are necessary to allow the prorated refund of
683 taxes for the previous tax year.

684 (4) Any real estate that is owned and used as a homestead
685 by the surviving spouse of a veteran who died from service-
686 connected causes while on active duty as a member of the United
687 States Armed Forces and for whom a letter from the United States
688 Government or United States Department of Veterans Affairs or
689 its predecessor has been issued certifying that the veteran who
690 died from service-connected causes while on active duty is
691 exempt from taxation ~~if the veteran was a permanent resident of~~
692 ~~this state on January 1 of the year in which the veteran died.~~

693 (a) The production of the letter by the surviving spouse
694 which attests to the veteran's death while on active duty is
695 prima facie evidence that the surviving spouse is entitled to
696 the exemption.

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697 (b) The tax exemption carries over to the benefit of the
698 veteran's surviving spouse as long as the spouse holds the legal
699 or beneficial title to the homestead, permanently resides
700 thereon as specified in s. 196.031, and does not remarry. If the
701 surviving spouse sells the property, the spouse may transfer an
702 exemption not to exceed the amount granted under the most recent
703 ad valorem tax roll to his or her new residence as long as it is
704 used as his or her primary residence and he or she does not
705 remarry.

706 (6) Any real estate that is owned and used as a homestead
707 by the surviving spouse of a first responder who died in the
708 line of duty while employed by the Federal Government, the
709 state, or any political subdivision of the state, including
710 authorities and special districts, and for whom a letter from
711 the Federal Government, the state, or appropriate political
712 subdivision of the state, or other authority or special
713 district, has been issued which legally recognizes and certifies
714 that the first responder died in the line of duty while employed
715 as a first responder is exempt from taxation if the first
716 responder and his or her surviving spouse were permanent
717 residents of this state on January 1 of the year in which the
718 first responder died.

719 (a) The production of the letter by the surviving spouse
720 which attests to the first responder's death in the line of duty
721 is prima facie evidence that the surviving spouse is entitled to
722 the exemption.

723 (b) The tax exemption applies as long as the surviving
724 spouse holds the legal or beneficial title to the homestead,
725 permanently resides thereon as specified in s. 196.031, and does

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726 not remarry. If the surviving spouse sells the property, the
727 spouse may transfer an exemption not to exceed the amount
728 granted under the most recent ad valorem tax roll to his or her
729 new residence if it is used as his or her primary residence and
730 he or she does not remarry.

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

733 1. "First responder" means a federal law enforcement
734 officer as defined in s. 901.1505(1), a law enforcement officer
735 or correctional officer as defined in s. 943.10, a firefighter
736 as defined in s. 633.102, or an emergency medical technician or
737 paramedic as defined in s. 401.23 who is a full-time paid
738 employee, part-time paid employee, or unpaid volunteer.

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

740 a. While engaging in law enforcement;

741 b. While performing an activity relating to fire
742 suppression and prevention;

743 c. While responding to a hazardous material emergency;

744 d. While performing rescue activity;

745 e. While providing emergency medical services;

746 f. While performing disaster relief activity;

747 g. While otherwise engaging in emergency response activity;

748 or

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

752

753 A heart attack or stroke that causes death or causes an injury
754 resulting in death must occur within 24 hours after an event or

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755 activity enumerated in this subparagraph and must be directly
756 and proximately caused by the event or activity in order to be
757 considered as having occurred in the line of duty.

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

761 Section 12. Subsection (3) of section 196.196, Florida
762 Statutes, is amended, and subsection (6) is added to that
763 section, to read:

764 196.196 Determining whether property is entitled to
765 charitable, religious, scientific, or literary exemption.—

766 (3) Property owned by an exempt organization is used for a
767 religious purpose if the institution has taken affirmative steps
768 to prepare the property for use as a house of public worship.
769 The term "affirmative steps" means environmental or land use
770 permitting activities, creation of architectural plans or
771 schematic drawings, land clearing or site preparation,
772 construction or renovation activities, or other similar
773 activities that demonstrate a commitment of the property to a
774 religious use as a house of public worship. For purposes of this
775 section ~~subsection~~, the term "public worship" means religious
776 worship services and those other activities that are incidental
777 to religious worship services, such as educational activities,
778 parking, recreation, partaking of meals, and fellowship.

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

782 Section 13. The amendments made by this act to s. 196.196,
783 Florida Statutes, are remedial and clarifying in nature and do

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784 not provide a basis for an assessment of any tax or create a
785 right to a refund of any tax paid before July 1, 2023.

786 Section 14. Section 196.198, Florida Statutes, is amended
787 to read:

788 196.198 Educational property exemption.—Educational
789 institutions within this state and their property used by them
790 or by any other exempt entity or educational institution
791 exclusively for educational purposes are exempt from taxation.
792 Sheltered workshops providing rehabilitation and retraining of
793 individuals who have disabilities and exempted by a certificate
794 under s. (d) of the federal Fair Labor Standards Act of 1938, as
795 amended, are declared wholly educational in purpose and are
796 exempt from certification, accreditation, and membership
797 requirements set forth in s. 196.012. Those portions of property
798 of college fraternities and sororities certified by the
799 president of the college or university to the appropriate
800 property appraiser as being essential to the educational process
801 are exempt from ad valorem taxation. The use of property by
802 public fairs and expositions chartered by chapter 616 is
803 presumed to be an educational use of such property and is exempt
804 from ad valorem taxation to the extent of such use. Property
805 used exclusively for educational purposes shall be deemed owned
806 by an educational institution if the entity owning 100 percent
807 of the educational institution is owned by the identical persons
808 who own the property, or if the entity owning 100 percent of the
809 educational institution and the entity owning the property are
810 owned by the identical natural persons, or if the educational
811 institution is a lessee that owns the leasehold interest in a
812 bona fide lease for a nominal amount per year having an original

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813 term of 98 years or more. Land, buildings, and other
814 improvements to real property used exclusively for educational
815 purposes are deemed owned by an educational institution if the
816 educational institution that currently uses the land, buildings,
817 and other improvements for educational purposes received the
818 exemption under this section on the same property in any 10
819 consecutive prior years, and, under a lease, the educational
820 institution is responsible for any taxes owed and for ongoing
821 maintenance and operational expenses for the land, buildings,
822 and other improvements. For such leasehold properties, the
823 educational institution shall receive the full benefit of the
824 exemption. The owner of the property shall disclose to the
825 educational institution the full amount of the benefit derived
826 from the exemption and the method for ensuring that the
827 educational institution receives the benefit. Land, buildings,
828 and other improvements to real property used exclusively for
829 educational purposes shall be deemed owned by an educational
830 institution if the entity owning 100 percent of the land is a
831 nonprofit entity and the land is used, under a ground lease or
832 other contractual arrangement, by an educational institution
833 that owns the buildings and other improvements to the real
834 property, is a nonprofit entity under s. 501(c)(3) of the
835 Internal Revenue Code, and provides education limited to
836 students in prekindergarten through grade 8. Land, buildings,
837 and other improvements to real property used exclusively for
838 educational purposes are deemed owned by an educational
839 institution if the educational institution that currently uses
840 the land, buildings, and other improvements for educational
841 purposes is an educational institution described in s. 212.0602,

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842 and, under a lease, the educational institution is responsible
843 for any taxes owed and for ongoing maintenance and operational
844 expenses for the land, buildings, and other improvements. For
845 such leasehold properties, the educational institution shall
846 receive the full benefit of the exemption. The owner of the
847 property shall disclose to the educational institution the full
848 amount of the benefit derived from the exemption and the method
849 for ensuring that the educational institution receives the
850 benefit. Notwithstanding ss. 196.195 and 196.196, property owned
851 by a house of public worship and used by an educational
852 institution for educational purposes limited to students in
853 preschool through grade 8 shall be exempt from ad valorem taxes.
854 If legal title to property is held by a governmental agency that
855 leases the property to a lessee, the property shall be deemed to
856 be owned by the governmental agency and used exclusively for
857 educational purposes if the governmental agency continues to use
858 such property exclusively for educational purposes pursuant to a
859 sublease or other contractual agreement with that lessee. If the
860 title to land is held by the trustee of an irrevocable inter
861 vivos trust and if the trust grantor owns 100 percent of the
862 entity that owns an educational institution that is using the
863 land exclusively for educational purposes, the land is deemed to
864 be property owned by the educational institution for purposes of
865 this exemption. Property owned by an educational institution
866 shall be deemed to be used for an educational purpose if the
867 institution has taken affirmative steps to prepare the property
868 for educational use. The term "affirmative steps" means
869 environmental or land use permitting activities, creation of
870 architectural plans or schematic drawings, land clearing or site

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871 preparation, construction or renovation activities, or other
872 similar activities that demonstrate commitment of the property
873 to an educational use.

874 Section 15. Section 197.319, Florida Statutes, is amended
875 to read:

876 197.319 Refund of taxes for residential improvements
877 rendered uninhabitable by a catastrophic event.—

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

879 (a) "Catastrophic event" means an event of misfortune or
880 calamity that renders one or more residential improvements
881 uninhabitable. The term ~~It~~ does not include an event caused,
882 directly or indirectly, by the property owner with the intent to
883 damage or destroy the residential improvement or an event that
884 results in a federal disaster area declaration or a state of
885 emergency declared pursuant to s. 252.36.

886 (b) "Catastrophic event refund" means the product arrived
887 at by multiplying the damage differential by the amount of
888 timely paid taxes that were initially levied in the year in
889 which the catastrophic event occurred.

890 (c) "Damage differential" means the product arrived at by
891 multiplying the percent change in value by a ratio, the
892 numerator of which is the number of days the residential
893 improvement was rendered uninhabitable in the year in which the
894 catastrophic event occurred, and the denominator of which is the
895 number of days in the year in which the catastrophic event
896 occurred ~~365~~.

897 (d) "Percent change in value" means the difference between
898 a residential parcel's just value as of January 1 of the year in
899 which the catastrophic event occurred and its postcatastrophic

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900 event just value, expressed as a percentage of the parcel's just
901 value as of January 1 of the year in which the catastrophic
902 event occurred.

903 (e) "Postcatastrophic event just value" means the just
904 value of the residential parcel on January 1 of the year in
905 which a catastrophic event occurred, adjusted by subtracting
906 ~~reduced to reflect~~ the just value, as determined on January 1 of
907 the year in which the catastrophic event occurred, of the
908 ~~residential parcel after the catastrophic event that rendered~~
909 ~~the residential improvement that was rendered thereon~~
910 ~~uninhabitable and before any subsequent repairs. For purposes of~~
911 ~~this paragraph, a residential improvement that is uninhabitable~~
912 ~~has no value attached to it. The catastrophic event refund is~~
913 ~~determined only for purposes of calculating tax refunds for the~~
914 ~~year or years in which the residential improvement is~~
915 ~~uninhabitable as a result of the catastrophic event and does not~~
916 ~~determine a parcel's just value as of January 1 each year.~~

917 (f) "Residential improvement" means a residential dwelling
918 or house on real estate used and owned as a homestead as defined
919 in s. 196.012(13) or nonhomestead residential property as
920 defined in s. 193.1554(1). A residential improvement does not
921 include a structure that is not essential to the use and
922 occupancy of the residential dwelling or house, including, but
923 not limited to, a detached utility building, detached carport,
924 detached garage, bulkhead, fence, or swimming pool, and does not
925 include land.

926 (g) "Uninhabitable" means the loss of use and occupancy of
927 a residential improvement for the purpose for which it was
928 constructed resulting from damage to or destruction of, or from

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929 a condition that compromises the structural integrity of, the
930 residential improvement which was caused by a catastrophic
931 event, as evidenced by documentation, including, but not limited
932 to, utility bills, insurance information, contractors'
933 statements, building permit applications, or building inspection
934 certificates of occupancy.

935 (2) If a residential improvement is rendered uninhabitable
936 for at least 30 days due to a catastrophic event, taxes
937 originally levied and paid for the year in which the
938 catastrophic event occurred may be refunded in the following
939 manner:

940 (a) The property owner must file an application for refund
941 with the property appraiser on a form prescribed by the
942 department and furnished by the property appraiser.

943 ~~1. If the residential improvement is restored to a~~
944 ~~habitable condition before December 1 of the year in which the~~
945 ~~catastrophic event occurred, no sooner than 30 days after the~~
946 ~~residential improvement that was rendered uninhabitable has been~~
947 ~~restored to a habitable condition; or~~

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

951
952 ~~The application for refund must be made on a form prescribed by~~
953 ~~the department and furnished by the property appraiser. The~~
954 ~~property appraiser may request supporting documentation be~~
955 ~~submitted along with the application, including, but not limited~~
956 ~~to, utility bills, insurance information, contractors'~~
957 ~~statements, building permit applications, or building inspection~~

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958 ~~certificates of occupancy, for purposes of determining~~
959 ~~conditions of uninhabitability and subsequent habitability~~
960 ~~following any repairs.~~

961 (b) The application for refund must describe the
962 catastrophic event and identify the residential parcel upon
963 which the residential improvement was rendered uninhabitable by
964 a catastrophic event, the date on which the catastrophic event
965 occurred, and the number of days the residential improvement was
966 uninhabitable during the calendar year in which the catastrophic
967 event occurred. For purposes of determining uninhabitability,
968 the application must be accompanied by supporting documentation,
969 including, but not limited to, utility bills, insurance
970 information, contractors' statements, building permit
971 applications, or building inspection certificates of occupancy.

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

974 (d) ~~Upon receipt of an application for refund,~~ The property
975 appraiser shall review ~~must investigate the statements contained~~
976 ~~in the application and~~ to determine if the applicant is entitled
977 to a refund of taxes. No later than April 1 of the year
978 following the date on which the catastrophic event occurred, the
979 property appraiser must:

980 1. Notify the applicant if the property appraiser
981 determines that the applicant is not entitled to a refund. If
982 the property appraiser determines that the applicant is not
983 entitled to a refund, the applicant may file a petition with the
984 value adjustment board, pursuant to s. 194.011(3), requesting
985 that the refund be granted. The petition must be filed with the
986 value adjustment board on or before the 30th day following the

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987 issuance of the notice by the property appraiser.

988 ~~2.(e) If the property appraiser determines that the~~
989 ~~applicant is entitled to a refund, the property appraiser must~~
990 Issue an official written statement to the tax collector if the
991 property appraiser determines that the applicant is entitled to
992 a refund within 30 days after the determination, but no later
993 than by April 1 of the year following the date on which the
994 catastrophic event occurred. The statement must provide, ~~that~~
995 ~~provides:~~

996 ~~a.1.~~ The just value of the residential improvement as
997 determined by the property appraiser on January 1 of the year in
998 which the catastrophic event for which the applicant is claiming
999 a refund occurred.

1000 ~~b.2.~~ The number of days during the calendar year during
1001 which the residential improvement was uninhabitable.

1002 ~~c.3.~~ The postcatastrophic event just value of the
1003 residential parcel as determined by the property appraiser.

1004 ~~d.4.~~ The percent change in value applicable to the
1005 residential parcel.

1006 (3) Upon receipt of the written statement from the property
1007 appraiser, the tax collector shall calculate the damage
1008 differential pursuant to this section.

1009 (a) If the property taxes have been paid for the year in
1010 which the catastrophic event occurred, the tax collector must
1011 ~~and~~ process a refund in an amount equal to the catastrophic
1012 event refund.

1013 (b) If the property taxes have not been paid for the year
1014 in which the catastrophic event occurred, the tax collector must
1015 process a refund in an amount equal to the catastrophic event

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1016 refund only upon receipt of timely payment of the property
1017 taxes.

1018 (4) Any person who is qualified to have his or her property
1019 taxes refunded under this section ~~subsection (2)~~ but fails to
1020 file an application by March 1 of the year immediately following
1021 the year in which the catastrophic event occurred may file an
1022 application for refund under this subsection and may file a
1023 petition with the value adjustment board, pursuant to s.
1024 194.011(3), requesting that a refund under this subsection be
1025 granted. Such petition may be filed at any time during the
1026 taxable year on or before the 25th day following the mailing of
1027 the notice of proposed property taxes and non-ad valorem
1028 assessments by the property appraiser as provided in s.
1029 194.011(1). Upon reviewing the petition, if the person is
1030 qualified to receive the refund under this section ~~subsection~~
1031 and demonstrates particular extenuating circumstances determined
1032 by the property appraiser or the value adjustment board to
1033 warrant granting a late application for refund, the property
1034 appraiser or the value adjustment board may grant a refund.

1035 (5) By September 1 of each year, the tax collector shall
1036 notify:

1037 (a) The department of the total reduction in taxes for all
1038 properties that qualified for a refund pursuant to this section
1039 for the year.

1040 (b) The governing board of each affected local government
1041 of the reduction in such local government's taxes that occurred
1042 pursuant to this section.

1043 (6) For purposes of this section, a residential improvement
1044 that is uninhabitable has no value.

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1045 (7) The catastrophic event refund is determined only for
1046 purposes of calculating tax refunds for the year in which the
1047 residential improvement is uninhabitable as a result of the
1048 catastrophic event and does not determine a parcel's just value
1049 as of January 1 any subsequent year.

1050 ~~(8)~~~~(6)~~ This section does not affect the requirements of s.
1051 197.333.

1052 Section 16. The amendments made by this act to s. 197.319,
1053 Florida Statutes, first apply to the 2024 ad valorem tax roll.

1054 Section 17. Subsection (2) of section 199.145, Florida
1055 Statutes, is amended to read:

1056 199.145 Corrective mortgages; assignments; assumptions;
1057 refinancing.—

1058 (2) (a) No additional nonrecurring tax shall be due upon the
1059 assignment by the obligee of a note, bond, or other obligation
1060 for the payment of money upon which a nonrecurring tax has
1061 previously been paid.

1062 (b) A note or mortgage for a federal small business loan
1063 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1064 known as a 504 loan, which specifies the Small Business
1065 Administration as the obligee or mortgagee and increases the
1066 principal balance of a note or mortgage which is part of an
1067 interim loan for purposes of debenture guarantee funding upon
1068 which nonrecurring tax has previously been paid, is subject to
1069 additional tax only on the increase above the current principal
1070 balance. The obligor and mortgagor must be the same as on the
1071 prior note or mortgage and there may not be new or additional
1072 obligors or mortgagors. The prior note or the book and page
1073 number of the recorded interim mortgage must be referenced in

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1074 the Small Business Administration note or mortgage.

1075 Section 18. Subsection (3) of section 201.08, Florida
1076 Statutes, is amended to read:

1077 201.08 Tax on promissory or nonnegotiable notes, written
1078 obligations to pay money, or assignments of wages or other
1079 compensation; exception.—

1080 (3) (a) No tax shall be required on promissory notes
1081 executed for students to receive financial aid from federal or
1082 state educational assistance programs, from loans guaranteed by
1083 the Federal Government or the state when federal regulations
1084 prohibit the assessment of such taxes against the borrower, or
1085 for any financial aid program administered by a state university
1086 or community college, and the holders of such promissory notes
1087 shall not lose any rights incident to the payment of such tax.

1088 (b) A note or mortgage for a federal small business loan
1089 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1090 known as a 504 loan, which specifies the Small Business
1091 Administration as the obligee or mortgagee and increases the
1092 principal balance of a note or mortgage which is part of an
1093 interim loan for purposes of debenture guarantee funding upon
1094 which documentary stamp tax has previously been paid, is subject
1095 to additional tax only on the increase above the current
1096 principal balance. The obligor and mortgagor must be the same as
1097 on the prior note or mortgage and there may not be new or
1098 additional obligors or mortgagors. The prior note or the book
1099 and page number of the recorded interim mortgage must be
1100 referenced in the Small Business Administration note or
1101 mortgage.

1102 Section 19. Section 201.21, Florida Statutes, is amended to

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1103 read:

1104 201.21 Notes and other written obligations exempt under
1105 certain conditions.—

1106 (1) There shall be exempt from all excise taxes imposed by
1107 this chapter all promissory notes, nonnegotiable notes, and
1108 other written obligations to pay money bearing date subsequent
1109 to July 1, 1955, hereinafter referred to as "principal
1110 obligations," when the maker thereof shall pledge or deposit
1111 with the payee or holder thereof pursuant to any agreement
1112 commonly known as a wholesale warehouse mortgage agreement, as
1113 collateral security for the payment thereof, any collateral
1114 obligation or obligations, as hereinafter defined, provided all
1115 excise taxes imposed by this chapter upon or in respect to such
1116 collateral obligation or obligations shall have been paid. If
1117 the indebtedness evidenced by any such principal obligation
1118 shall be in excess of the indebtedness evidenced by such
1119 collateral obligation or obligations, the exemption provided by
1120 this subsection ~~section~~ shall not apply to the amount of such
1121 excess indebtedness; and, in such event, the excise taxes
1122 imposed by this chapter shall apply and be paid only in respect
1123 to such excess of indebtedness of such principal obligation. The
1124 term "collateral obligation" as used in this subsection ~~section~~
1125 means any note, bond, or other written obligation to pay money
1126 secured by mortgage, deed of trust, or other lien upon real or
1127 personal property. The pledging of a specific collateral
1128 obligation to secure a specific principal obligation, if
1129 required under the terms of the agreement, shall not invalidate
1130 the exemption provided by this subsection ~~section~~. The temporary
1131 removal of the document or documents representing one or more

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1132 collateral obligations for a reasonable commercial purpose, for
1133 a period not exceeding 60 days, shall not invalidate the
1134 exemption provided by this subsection ~~section~~.

1135 (2) There shall be exempt from all excise taxes imposed by
1136 this chapter all non-interest-bearing promissory notes, non-
1137 interest-bearing nonnegotiable notes, or non-interest-bearing
1138 written obligations to pay money, or assignments of salaries,
1139 wages, or other compensation made, executed, delivered, sold,
1140 transferred, or assigned in the state, and for each renewal of
1141 the same, of \$3,500 or less, when given by a customer to an
1142 alarm system contractor, as defined in s. 489.505, in connection
1143 with the sale of an alarm system, as defined in s. 489.505.

1144 Section 20. Subsections (1) and (5) of section 202.19,
1145 Florida Statutes, are amended, and paragraph (d) is added to
1146 subsection (2) of that section, to read:

1147 202.19 Authorization to impose local communications
1148 services tax.—

1149 (1) The governing authority of each county and municipality
1150 may, by ordinance, levy a local ~~discretionary~~ communications
1151 services tax as provided in this section.

1152 (2)

1153 (d) The local communications services tax rate in effect on
1154 January 1, 2023, may not be increased before January 1, 2026.

1155 (5) In addition to the communications services taxes
1156 authorized by subsection (1), a discretionary sales surtax that
1157 a county or school board has levied under s. 212.055 is imposed
1158 as a local communications services tax under this section, and
1159 the rate shall be determined in accordance with s. 202.20(3).
1160 However, any increase to the discretionary sales surtax levied

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1161 under s. 212.055 on or after January 1, 2023, may not be added
1162 to the local communication services tax under this section
1163 before January 1, 2026.

1164 (a) Except as otherwise provided in this subsection, each
1165 such tax rate shall be applied, in addition to the other tax
1166 rates applied under this chapter, to communications services
1167 subject to tax under s. 202.12 which:

1168 1. Originate or terminate in this state; and

1169 2. Are charged to a service address in the county.

1170 (b) With respect to private communications services, the
1171 tax shall be on the sales price of such services provided within
1172 the county, which shall be determined in accordance with the
1173 following provisions:

1174 1. Any charge with respect to a channel termination point
1175 located within such county;

1176 2. Any charge for the use of a channel between two channel
1177 termination points located in such county; and

1178 3. Where channel termination points are located both within
1179 and outside of such county:

1180 a. If any segment between two such channel termination
1181 points is separately billed, 50 percent of such charge; and

1182 b. If any segment of the circuit is not separately billed,
1183 an amount equal to the total charge for such circuit multiplied
1184 by a fraction, the numerator of which is the number of channel
1185 termination points within such county and the denominator of
1186 which is the total number of channel termination points of the
1187 circuit.

1188 Section 21. Subsections (3) and (8) of section 206.9952,
1189 Florida Statutes, are amended to read:

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1190 206.9952 Application for license as a natural gas fuel
1191 retailer.—

1192 (3) (a) Any person who acts as a natural gas retailer and
1193 does not hold a valid natural gas fuel retailer license shall
1194 pay a penalty of \$200 for each month of operation without a
1195 license. This paragraph expires December 31, 2025 ~~2023~~.

1196 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
1197 a natural gas fuel retailer and does not hold a valid natural
1198 gas fuel retailer license shall pay a penalty of 25 percent of
1199 the tax assessed on the total purchases made during the
1200 unlicensed period.

1201 (8) With the exception of a state or federal agency or a
1202 political subdivision licensed under this chapter, each person,
1203 as defined in this part, who operates as a natural gas fuel
1204 retailer shall report monthly to the department and pay a tax on
1205 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1206 Section 22. Subsection (2) of section 206.9955, Florida
1207 Statutes, is amended to read:

1208 206.9955 Levy of natural gas fuel tax.—

1209 (2) Effective January 1, 2026 ~~2024~~, the following taxes
1210 shall be imposed:

1211 (a) An excise tax of 4 cents upon each motor fuel
1212 equivalent gallon of natural gas fuel.

1213 (b) An additional tax of 1 cent upon each motor fuel
1214 equivalent gallon of natural gas fuel, which is designated as
1215 the "ninth-cent fuel tax."

1216 (c) An additional tax of 1 cent on each motor fuel
1217 equivalent gallon of natural gas fuel by each county, which is
1218 designated as the "local option fuel tax."

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1219 (d) An additional tax on each motor fuel equivalent gallon
1220 of natural gas fuel, which is designated as the "State
1221 Comprehensive Enhanced Transportation System Tax," at a rate
1222 determined pursuant to this paragraph. Before January 1, 2026
1223 ~~2024~~, and each year thereafter, the department shall determine
1224 the tax rate applicable to the sale of natural gas fuel for the
1225 following 12-month period beginning January 1, rounded to the
1226 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
1227 per gallon by the percentage change in the average of the
1228 Consumer Price Index issued by the United States Department of
1229 Labor for the most recent 12-month period ending September 30,
1230 compared to the base year average, which is the average for the
1231 12-month period ending September 30, 2013.

1232 (e)1. An additional tax is imposed on each motor fuel
1233 equivalent gallon of natural gas fuel for the privilege of
1234 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
1235 year thereafter, the department shall determine the tax rate
1236 applicable to the sale of natural gas fuel, rounded to the
1237 nearest tenth of a cent, for the following 12-month period
1238 beginning January 1, by adjusting the tax rate of 9.2 cents per
1239 gallon by the percentage change in the average of the Consumer
1240 Price Index issued by the United States Department of Labor for
1241 the most recent 12-month period ending September 30, compared to
1242 the base year average, which is the average for the 12-month
1243 period ending September 30, 2013.

1244 2. The department is authorized to adopt rules and publish
1245 forms to administer this paragraph.

1246 Section 23. Subsection (1) of section 206.996, Florida
1247 Statutes, is amended to read:

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1248 206.996 Monthly reports by natural gas fuel retailers;
1249 deductions.—

1250 (1) For the purpose of determining the amount of taxes
1251 imposed by s. 206.9955, each natural gas fuel retailer shall
1252 file beginning with February 2026 ~~2024~~, and each month
1253 thereafter, no later than the 20th day of each month, monthly
1254 reports electronically with the department showing information
1255 on inventory, purchases, nontaxable disposals, taxable uses, and
1256 taxable sales in gallons of natural gas fuel for the preceding
1257 month. However, if the 20th day of the month falls on a
1258 Saturday, Sunday, or federal or state legal holiday, a return
1259 must be accepted if it is electronically filed on the next
1260 succeeding business day. The reports must include, or be
1261 verified by, a written declaration stating that such report is
1262 made under the penalties of perjury. The natural gas fuel
1263 retailer shall deduct from the amount of taxes shown by the
1264 report to be payable an amount equivalent to 0.67 percent of the
1265 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1266 which deduction is allowed to the natural gas fuel retailer to
1267 compensate it for services rendered and expenses incurred in
1268 complying with the requirements of this part. This allowance is
1269 not deductible unless payment of applicable taxes is made on or
1270 before the 20th day of the month. This subsection may not be
1271 construed as authorizing a deduction from the constitutional
1272 fuel tax or the fuel sales tax.

1273 Section 24. Paragraph (w) is added to subsection (5) and
1274 paragraphs (qqq) through (uuu) are added to subsection (7) of
1275 section 212.08, Florida Statutes, as amended by chapter 2023-17,
1276 Laws of Florida, and paragraph (c) of subsection (5) of that

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1277 section is amended, to read:

1278 212.08 Sales, rental, use, consumption, distribution, and
1279 storage tax; specified exemptions.—The sale at retail, the
1280 rental, the use, the consumption, the distribution, and the
1281 storage to be used or consumed in this state of the following
1282 are hereby specifically exempt from the tax imposed by this
1283 chapter.

1284 (5) EXEMPTIONS; ACCOUNT OF USE.—

1285 (c) *Machinery and equipment used in production or storage*
1286 *of electrical or steam energy.*—

1287 1. The purchase of machinery and equipment for use at a
1288 fixed location which machinery and equipment are necessary in
1289 the production of electrical or steam energy resulting from the
1290 burning of hydrogen or boiler fuels other than residual oil is
1291 exempt from the tax imposed by this chapter. Such electrical or
1292 steam energy must be primarily for use in manufacturing,
1293 processing, compounding, or producing for sale items of tangible
1294 personal property in this state. Use of a de minimis amount of
1295 residual fuel to facilitate the burning of nonresidual fuel
1296 shall not reduce the exemption otherwise available under this
1297 paragraph.

1298 2. In facilities where machinery and equipment are
1299 necessary to burn hydrogen, or both residual and nonresidual
1300 fuels, the exemption shall be prorated. Such proration shall be
1301 based upon the production of electrical or steam energy from
1302 nonresidual fuels and hydrogen as a percentage of electrical or
1303 steam energy from all fuels. If it is determined that 15 percent
1304 or less of all electrical or steam energy generated was produced
1305 by burning residual fuel, the full exemption shall apply.

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1306 Purchasers claiming a partial exemption shall obtain such
1307 exemption by refund of taxes paid, or as otherwise provided in
1308 the department's rules.

1309 3. The purchase of equipment for use at a fixed location in
1310 this state, which equipment is necessary for the storage of
1311 electrical energy of at least 5 MW, is exempt from the tax
1312 imposed by this chapter.

1313 4. The department may adopt rules that provide for
1314 implementation of these exemptions ~~this exemption~~. Purchasers of
1315 machinery and equipment qualifying for one of the exemptions
1316 ~~exemption~~ provided in this paragraph shall furnish the vendor
1317 with an affidavit stating that the item or items to be exempted
1318 are for the use designated herein. Any person furnishing a false
1319 affidavit to the vendor for the purpose of evading payment of
1320 any tax imposed under this chapter shall be subject to the
1321 penalty set forth in s. 212.085 and as otherwise provided by
1322 law. Purchasers with self-accrual authority shall maintain all
1323 documentation necessary to prove the exempt status of purchases.

1324 (w) Renewable natural gas machinery and equipment.—

1325 1. As used in this paragraph, the term "renewable natural
1326 gas" means anaerobically generated biogas, landfill gas, or
1327 wastewater treatment gas refined to a methane content of 90
1328 percent or greater, which may be used as transportation fuel or
1329 for electric generation or is of a quality capable of being
1330 injected into a natural gas pipeline. For purposes of this
1331 paragraph, any reference to natural gas includes renewable
1332 natural gas.

1333 2. The purchase of machinery and equipment that is
1334 primarily used in the production, storage, transportation,

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1335 compression, or blending of renewable natural gas and that is
1336 used at a fixed location is exempt from the tax imposed by this
1337 chapter.

1338 3. Purchasers of machinery and equipment qualifying for the
1339 exemption provided in this paragraph must furnish the vendor
1340 with an affidavit stating that the item or items to be exempted
1341 are for the use designated herein. Purchasers with self-accrual
1342 authority pursuant to s. 212.183 are not required to provide
1343 this affidavit, but shall maintain all documentation necessary
1344 to prove the exempt status of purchases.

1345 4. A person furnishing a false affidavit to the vendor for
1346 the purpose of evading payment of the tax imposed under this
1347 chapter is subject to the penalty set forth in s. 212.085 and as
1348 otherwise provided by law.

1349 5. The department may adopt rules to administer this
1350 paragraph.

1351 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1352 entity by this chapter do not inure to any transaction that is
1353 otherwise taxable under this chapter when payment is made by a
1354 representative or employee of the entity by any means,
1355 including, but not limited to, cash, check, or credit card, even
1356 when that representative or employee is subsequently reimbursed
1357 by the entity. In addition, exemptions provided to any entity by
1358 this subsection do not inure to any transaction that is
1359 otherwise taxable under this chapter unless the entity has
1360 obtained a sales tax exemption certificate from the department
1361 or the entity obtains or provides other documentation as
1362 required by the department. Eligible purchases or leases made
1363 with such a certificate must be in strict compliance with this

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1364 subsection and departmental rules, and any person who makes an
1365 exempt purchase with a certificate that is not in strict
1366 compliance with this subsection and the rules is liable for and
1367 shall pay the tax. The department may adopt rules to administer
1368 this subsection.

1369 (qqq) Baby and toddler products.—Also exempt from the tax
1370 imposed by this chapter are:

1371 1. Baby cribs, including baby playpens and baby play yards;

1372 2. Baby strollers;

1373 3. Baby safety gates;

1374 4. Baby monitors;

1375 5. Child safety cabinet locks and latches and electrical
1376 socket covers;

1377 6. Bicycle child carrier seats and trailers designed for
1378 carrying young children, including any adaptors and accessories
1379 for these seats and trailers;

1380 7. Baby exercisers, jumpers, bouncer seats and swings;

1381 8. Breast pumps, bottle sterilizers, baby bottles and
1382 nipples, pacifiers, and teething rings;

1383 9. Baby wipes;

1384 10. Changing tables and changing pads;

1385 11. Children's diapers, including single-use diapers,
1386 reusable diapers, and reusable diaper inserts; and

1387 12. Baby and toddler clothing, apparel, and shoes,
1388 primarily intended for and marketed for children age 5 or
1389 younger. Baby and toddler clothing size 5T and smaller and baby
1390 and toddler shoes size 13T and smaller are presumed to be
1391 primarily intended for and marketed for children age 5 or
1392 younger.

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1393 (rrr) Diapers and incontinence products.—The sale for human
1394 use of diapers, incontinence undergarments, incontinence pads,
1395 or incontinence liners is exempt from the tax imposed by this
1396 chapter.

1397 (sss) Oral hygiene products.—

1398 1. Also exempt from the tax imposed by this chapter are
1399 oral hygiene products.

1400 2. As used in this paragraph, the term “oral hygiene
1401 products” means electric and manual toothbrushes, toothpaste,
1402 dental floss, dental picks, oral irrigators, and mouthwash.

1403 (ttt) Firearm safety devices.—The sale of the following are
1404 exempt from the tax imposed by this chapter:

1405 1. A firearm safe, firearm lockbox, firearm case, or other
1406 device that is designed to be used to store a firearm and that
1407 is designed to be unlocked only by means of a key, a
1408 combination, or other similar means.

1409 2. A firearm trigger lock or firearm cable lock that, when
1410 installed on a firearm, is designed to prevent the firearm from
1411 being operated without first deactivating the device and that is
1412 designed to be unlocked only by means of a key, a combination,
1413 or other similar means.

1414 (uuu) Small private investigative agencies.—

1415 1. As used in this paragraph, the term:

1416 a. “Private investigation services” has the same meaning as
1417 the term “private investigation” as defined in s. 493.6101(17).

1418 b. “Small private investigative agency” means a private
1419 investigator licensed under s. 493.6201 which:

1420 (I) Employs three or fewer full-time or part-time

1421 employees, including those performing services pursuant to an

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1422 employee leasing arrangement as defined in s. 468.520(4), in
1423 total; and

1424 (II) During the previous calendar year, performed private
1425 investigation services otherwise taxable under this chapter in
1426 which the charges for the services performed were less than
1427 \$150,000 for all its businesses related through common
1428 ownership.

1429 2. The sale of private investigation services by a small
1430 private investigative agency to a client is exempt from the tax
1431 imposed by this chapter.

1432 3. The exemption provided by this paragraph may not apply
1433 in the first calendar year that a small private investigative
1434 agency conducts sales of private investigation services taxable
1435 under this chapter.

1436 Section 25. Subsection (1) of section 194.036, Florida
1437 Statutes, is amended to read:

1438 194.036 Appeals.—Appeals of the decisions of the board
1439 shall be as follows:

1440 (1) If the property appraiser disagrees with the decision
1441 of the board, he or she may appeal the decision to the circuit
1442 court if one or more of the following criteria are met:

1443 (a) The property appraiser determines and affirmatively
1444 asserts in any legal proceeding that there is a specific
1445 constitutional or statutory violation, or a specific violation
1446 of administrative rules, in the decision of the board, except
1447 that nothing herein shall authorize the property appraiser to
1448 institute any suit to challenge the validity of any portion of
1449 the constitution or of any duly enacted legislative act of this
1450 state.†

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1451 (b) There is a variance from the property appraiser's
1452 assessed value in excess of the following: 20 ~~15~~ percent
1453 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~
1454 percent variance from any assessment in excess of \$250,000
1455 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 7.5 percent
1456 variance from any assessment in excess of \$1 million ~~\$500,000~~
1457 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from
1458 any assessment in excess of \$2.5 ~~\$1~~ million. ~~;~~ ~~or~~

1459 (c) There is an assertion by the property appraiser to the
1460 Department of Revenue that there exists a consistent and
1461 continuous violation of the intent of the law or administrative
1462 rules by the value adjustment board in its decisions. The
1463 property appraiser shall notify the department of those portions
1464 of the tax roll for which the assertion is made. The department
1465 shall thereupon notify the clerk of the board who shall, within
1466 15 days of the notification by the department, send the written
1467 decisions of the board to the department. Within 30 days of the
1468 receipt of the decisions by the department, the department shall
1469 notify the property appraiser of its decision relative to
1470 further judicial proceedings. If the department finds upon
1471 investigation that a consistent and continuous violation of the
1472 intent of the law or administrative rules by the board has
1473 occurred, it shall so inform the property appraiser, who may
1474 thereupon bring suit in circuit court against the value
1475 adjustment board for injunctive relief to prohibit continuation
1476 of the violation of the law or administrative rules and for a
1477 mandatory injunction to restore the tax roll to its just value
1478 in such amount as determined by judicial proceeding. However,
1479 when a final judicial decision is rendered as a result of an

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1480 appeal filed pursuant to this paragraph which alters or changes
1481 an assessment of a parcel of property of any taxpayer not a
1482 party to such procedure, such taxpayer shall have 60 days from
1483 the date of the final judicial decision to file an action to
1484 contest such altered or changed assessment pursuant to s.
1485 194.171(1), and the provisions of s. 194.171(2) shall not bar
1486 such action.

1487 Section 26. Paragraph (d) of subsection (2) of section
1488 212.0306, Florida Statutes, is amended to read:

1489 212.0306 Local option food and beverage tax; procedure for
1490 levying; authorized uses; administration.—

1491 (2)

1492 (d) Sales in cities or towns presently imposing a municipal
1493 resort tax as authorized by chapter 67-930, Laws of Florida, are
1494 exempt from the taxes authorized by subsection (1); however, the
1495 tax authorized by subsection (1)(b) may be levied in such city
1496 or town if the levy is approved in a referendum by voters in the
1497 city or town.

1498 Section 27. Paragraph (a) of subsection (1) of section
1499 212.12, Florida Statutes, is amended to read:

1500 212.12 Dealer's credit for collecting tax; penalties for
1501 noncompliance; powers of Department of Revenue in dealing with
1502 delinquents; rounding; records required.—

1503 (1) (a) Notwithstanding any other law and for the purpose of
1504 compensating persons granting licenses for and the lessors of
1505 real and personal property taxed hereunder, for the purpose of
1506 compensating dealers in tangible personal property, for the
1507 purpose of compensating dealers providing communication services
1508 and taxable services, for the purpose of compensating owners of

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1509 places where admissions are collected, and for the purpose of
1510 compensating remitters of any taxes or fees reported on the same
1511 documents utilized for the sales and use tax, as compensation
1512 for the keeping of prescribed records, filing timely tax
1513 returns, and the proper accounting and remitting of taxes by
1514 them, such seller, person, lessor, dealer, owner, and remitter
1515 who files the return required pursuant to s. 212.11 only by
1516 electronic means and who pays the amount due on such return only
1517 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the
1518 amount of the tax due, accounted for, and remitted to the
1519 department in the form of a deduction. ~~However,~~ If the amount of
1520 the tax due and remitted to the department by electronic means
1521 for the reporting period is less than \$45, the allowance is
1522 limited to the amount of tax due exceeds \$1,200, an allowance is
1523 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of
1524 this paragraph, the term "electronic means" has the same meaning
1525 as provided in s. 213.755(2)(c).

1526 Section 28. Paragraph (d) of subsection (6) of section
1527 212.20, Florida Statutes, is amended to read:

1528 212.20 Funds collected, disposition; additional powers of
1529 department; operational expense; refund of taxes adjudicated
1530 unconstitutionally collected.—

1531 (6) Distribution of all proceeds under this chapter and ss.
1532 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1533 (d) The proceeds of all other taxes and fees imposed
1534 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1535 and (2)(b) shall be distributed as follows:

1536 1. In any fiscal year, the greater of \$500 million, minus
1537 an amount equal to 4.6 percent of the proceeds of the taxes

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1538 collected pursuant to chapter 201, or 5.2 percent of all other
1539 taxes and fees imposed pursuant to this chapter or remitted
1540 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1541 monthly installments into the General Revenue Fund.

1542 2. After the distribution under subparagraph 1., 8.9744
1543 percent of the amount remitted by a sales tax dealer located
1544 within a participating county pursuant to s. 218.61 shall be
1545 transferred into the Local Government Half-cent Sales Tax
1546 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1547 transferred shall be reduced by 0.1 percent, and the department
1548 shall distribute this amount to the Public Employees Relations
1549 Commission Trust Fund less \$5,000 each month, which shall be
1550 added to the amount calculated in subparagraph 3. and
1551 distributed accordingly.

1552 3. After the distribution under subparagraphs 1. and 2.,
1553 0.0966 percent shall be transferred to the Local Government
1554 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1555 to s. 218.65.

1556 4. After the distributions under subparagraphs 1., 2., and
1557 3., 2.0810 percent of the available proceeds shall be
1558 transferred monthly to the Revenue Sharing Trust Fund for
1559 Counties pursuant to s. 218.215.

1560 5. After the distributions under subparagraphs 1., 2., and
1561 3., 1.3653 percent of the available proceeds shall be
1562 transferred monthly to the Revenue Sharing Trust Fund for
1563 Municipalities pursuant to s. 218.215. If the total revenue to
1564 be distributed pursuant to this subparagraph is at least as
1565 great as the amount due from the Revenue Sharing Trust Fund for
1566 Municipalities and the former Municipal Financial Assistance

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1567 Trust Fund in state fiscal year 1999-2000, no municipality shall
1568 receive less than the amount due from the Revenue Sharing Trust
1569 Fund for Municipalities and the former Municipal Financial
1570 Assistance Trust Fund in state fiscal year 1999-2000. If the
1571 total proceeds to be distributed are less than the amount
1572 received in combination from the Revenue Sharing Trust Fund for
1573 Municipalities and the former Municipal Financial Assistance
1574 Trust Fund in state fiscal year 1999-2000, each municipality
1575 shall receive an amount proportionate to the amount it was due
1576 in state fiscal year 1999-2000.

1577 6. Of the remaining proceeds:

1578 a. In each fiscal year, the sum of \$29,915,500 shall be
1579 divided into as many equal parts as there are counties in the
1580 state, and one part shall be distributed to each county. The
1581 distribution among the several counties must begin each fiscal
1582 year on or before January 5th and continue monthly for a total
1583 of 4 months. If a local or special law required that any moneys
1584 accruing to a county in fiscal year 1999-2000 under the then-
1585 existing provisions of s. 550.135 be paid directly to the
1586 district school board, special district, or a municipal
1587 government, such payment must continue until the local or
1588 special law is amended or repealed. The state covenants with
1589 holders of bonds or other instruments of indebtedness issued by
1590 local governments, special districts, or district school boards
1591 before July 1, 2000, that it is not the intent of this
1592 subparagraph to adversely affect the rights of those holders or
1593 relieve local governments, special districts, or district school
1594 boards of the duty to meet their obligations as a result of
1595 previous pledges or assignments or trusts entered into which

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1596 obligated funds received from the distribution to county
1597 governments under then-existing s. 550.135. This distribution
1598 specifically is in lieu of funds distributed under s. 550.135
1599 before July 1, 2000.

1600 b. The department shall distribute \$166,667 monthly to each
1601 applicant certified as a facility for a new or retained
1602 professional sports franchise pursuant to s. 288.1162. Up to
1603 \$41,667 shall be distributed monthly by the department to each
1604 certified applicant as defined in s. 288.11621 for a facility
1605 for a spring training franchise. However, not more than \$416,670
1606 may be distributed monthly in the aggregate to all certified
1607 applicants for facilities for spring training franchises.
1608 Distributions begin 60 days after such certification and
1609 continue for not more than 30 years, except as otherwise
1610 provided in s. 288.11621. A certified applicant identified in
1611 this sub-subparagraph may not receive more in distributions than
1612 expended by the applicant for the public purposes provided in s.
1613 288.1162(5) or s. 288.11621(3).

1614 c. Beginning 30 days after notice by the Department of
1615 Economic Opportunity to the Department of Revenue that an
1616 applicant has been certified as the professional golf hall of
1617 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1618 shall be distributed monthly, for up to 300 months, to the
1619 applicant.

1620 d. Beginning 30 days after notice by the Department of
1621 Economic Opportunity to the Department of Revenue that the
1622 applicant has been certified as the International Game Fish
1623 Association World Center facility pursuant to s. 288.1169, and
1624 the facility is open to the public, \$83,333 shall be distributed

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1625 monthly, for up to 168 months, to the applicant. This
1626 distribution is subject to reduction pursuant to s. 288.1169.

1627 e. The department shall distribute up to \$83,333 monthly to
1628 each certified applicant as defined in s. 288.11631 for a
1629 facility used by a single spring training franchise, or up to
1630 \$166,667 monthly to each certified applicant as defined in s.
1631 288.11631 for a facility used by more than one spring training
1632 franchise. Monthly distributions begin 60 days after such
1633 certification or July 1, 2016, whichever is later, and continue
1634 for not more than 20 years to each certified applicant as
1635 defined in s. 288.11631 for a facility used by a single spring
1636 training franchise or not more than 25 years to each certified
1637 applicant as defined in s. 288.11631 for a facility used by more
1638 than one spring training franchise. A certified applicant
1639 identified in this sub-subparagraph may not receive more in
1640 distributions than expended by the applicant for the public
1641 purposes provided in s. 288.11631(3).

1642 f. The department shall distribute \$15,333 monthly to the
1643 State Transportation Trust Fund.

1644 g.(I) On or before July 25, 2021, August 25, 2021, and
1645 September 25, 2021, the department shall distribute \$324,533,334
1646 in each of those months to the Unemployment Compensation Trust
1647 Fund, less an adjustment for refunds issued from the General
1648 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1649 distribution. The adjustments made by the department to the
1650 total distributions shall be equal to the total refunds made
1651 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1652 subtracted from any single distribution exceeds the
1653 distribution, the department may not make that distribution and

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1654 must subtract the remaining balance from the next distribution.

1655 (II) Beginning July 2022, and on or before the 25th day of
1656 each month, the department shall distribute \$90 million monthly
1657 to the Unemployment Compensation Trust Fund.

1658 (III) If the ending balance of the Unemployment
1659 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1660 of any month, as determined from United States Department of the
1661 Treasury data, the Office of Economic and Demographic Research
1662 shall certify to the department that the ending balance of the
1663 trust fund exceeds such amount.

1664 (IV) This sub-subparagraph is repealed, and the department
1665 shall end monthly distributions under sub-sub-subparagraph (II),
1666 on the date the department receives certification under sub-sub-
1667 subparagraph (III).

1668 h. The department shall distribute \$27.5 million to the
1669 Florida Agricultural Promotional Campaign Trust Fund under s.
1670 571.26, for further distribution in accordance with s. 571.265.
1671 This sub-subparagraph is repealed July 1, 2025.

1672 7. All other proceeds must remain in the General Revenue
1673 Fund.

1674 Section 29. Section 550.09516, Florida Statutes, is created
1675 to read:

1676 550.09516 Credit for eligible permitholders conducting
1677 thoroughbred racing.-

1678 (1) Beginning July 1, 2023, each permitholder authorized to
1679 conduct pari-mutuel wagering meets of thoroughbred racing under
1680 this chapter is eligible for a credit equal to the amount paid
1681 by the permitholder in the prior state fiscal year to the
1682 federal Horseracing Integrity and Safety Authority, inclusive of

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1683 any applicable true-up calculations or credits made, granted, or
1684 applied to the assessment imposed on the permitholder or the
1685 state by such authority, for covered horse racing in the state,
1686 pursuant to the Horseracing Integrity and Safety Act of 2020 as
1687 set forth in the Consolidated Appropriations Act, 2021, Pub. L.
1688 No. 116-260.

1689 (2) The commission shall require sufficient documentation
1690 to substantiate the amounts paid by an eligible permitholder to
1691 qualify for the tax credit under this section.

1692 (3) Beginning July 1, 2023, and each July 1 thereafter,
1693 each permitholder granted a credit pursuant to this section may
1694 apply the credit to the taxes and fees due under ss. 550.0951,
1695 550.09515, and 550.3551(3), less any credit received by the
1696 permitholder under s. 550.09515(6), and less the amount of state
1697 taxes that would otherwise be due to the state for the conduct
1698 of charity day performances under s. 550.0351(4). The unused
1699 portion of the credit may be carried forward and applied each
1700 month as taxes and fees become due. Any unused credit remaining
1701 at the end of a fiscal year expires and may not be used.

1702 (4) The commission may adopt rules to implement this
1703 section.

1704 Section 30. Section 571.26, Florida Statutes, is amended to
1705 read:

1706 571.26 Florida Agricultural Promotional Campaign Trust
1707 Fund.—There is hereby created the Florida Agricultural
1708 Promotional Campaign Trust Fund within the Department of
1709 Agriculture and Consumer Services to receive all moneys related
1710 to the Florida Agricultural Promotional Campaign. Moneys
1711 deposited in the trust fund shall be appropriated for the sole

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1712 purpose of implementing the Florida Agricultural Promotional
1713 Campaign, except for money deposited in the trust fund pursuant
1714 to s. 212.20(6)(d)6.h., which shall be held separately and used
1715 solely for the purposes identified in s. 571.265.

1716 Section 31. The amendments made by this act to s. 571.26,
1717 Florida Statutes, expire on July 1, 2025, and the text of that
1718 section shall revert to that in existence on June 30, 2023,
1719 except that any amendments to such text enacted other than by
1720 this act must be preserved and continue to operate to the extent
1721 such amendments are not dependent upon the portions of the text
1722 which expire pursuant to this section.

1723 Section 32. Section 571.265, Florida Statutes, is created
1724 to read:

1725 571.265 Promotion of Florida thoroughbred breeding and of
1726 thoroughbred racing at Florida thoroughbred tracks; distribution
1727 of funds.—

1728 (1) For purposes of this section, the term:

1729 (a) "Association" means the Florida Thoroughbred Breeders'
1730 Association, Inc.

1731 (b) "Permitholder" has the same meaning as in s.
1732 550.002(23).

1733 (2) Funds deposited into the Florida Agricultural
1734 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.h.
1735 shall be used by the department to encourage the agricultural
1736 activity of breeding thoroughbred racehorses in this state and
1737 to enhance thoroughbred racing conducted at thoroughbred tracks
1738 in this state as provided in this section. If the funds made
1739 available under this section are not fully used in any one
1740 fiscal year, any unused amounts shall be carried forward in the

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1741 trust fund into future fiscal years and made available for
1742 distribution as provided in this section.

1743 (3) The department shall distribute the funds made
1744 available under this section as follows:

1745 (a) Five million dollars shall be distributed to the
1746 association to be used for the following:

1747 1. Purses or purse supplements for Florida-bred or Florida-
1748 sired horses registered with the association that participate in
1749 Florida thoroughbred races.

1750 2. Awards to breeders of Florida-bred horses registered
1751 with the association that win, place, or show in Florida
1752 thoroughbred races.

1753 3. Awards to owners of stallions who sired Florida-bred
1754 horses registered with the association that win Florida
1755 thoroughbred stakes races, if the stallions are registered with
1756 the association as Florida stallions standing in this state.

1757 4. Other racing incentives connected to Florida-bred or
1758 Florida-sired horses registered with the association that
1759 participate in thoroughbred races in Florida.

1760 5. Awards administration.

1761 6. Promotion of the Florida thoroughbred breeding industry.

1762 (b) Five million dollars shall be distributed to Tampa Bay
1763 Downs, Inc., to be used as purses in thoroughbred races
1764 conducted at its pari-mutuel facilities and for the maintenance
1765 and operation of that facility, pursuant to an agreement with
1766 its local majority horsemen's group.

1767 (c) Fifteen million dollars shall be distributed to
1768 Gulfstream Park Racing Association, Inc., to be used as purses
1769 in thoroughbred races conducted at its pari-mutuel facility and

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1770 for the maintenance and operation of its facilities, pursuant to
1771 an agreement with the Florida Horsemen's Benevolent and
1772 Protective Association, Inc.

1773 (d) Two and one-half million dollars shall be distributed
1774 as follows:

1775 1. Two million dollars to Gulfstream Park Racing
1776 Association, Inc., to be used as purses and purse supplements
1777 for Florida-bred or Florida-sired horses registered with the
1778 association that participate in thoroughbred races at the
1779 permitholder's pari-mutuel facility, pursuant to a written
1780 agreement filed with the department establishing the rates,
1781 procedures, and eligibility requirements entered into by the
1782 permitholder, the association, and the Florida Horsemen's
1783 Benevolent and Protective Association, Inc.

1784 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,
1785 to be used as purses and purse supplements for Florida-bred or
1786 Florida-sired horses registered with the association that
1787 participate in thoroughbred races at the permitholder's pari-
1788 mutuel facility, pursuant to a written agreement filed with the
1789 department establishing the rates, procedures, and eligibility
1790 requirements entered into by the permitholder, the association,
1791 and the local majority horsemen's group at the permitholder's
1792 pari-mutuel facility.

1793 (4) On or before the first day of the August following each
1794 fiscal year in which a recipient under this section received or
1795 used funds pursuant to this section, each such recipient must
1796 submit a report to the department detailing how all funds were
1797 used in the prior fiscal year.

1798 (5) This section is repealed July 1, 2025, unless reviewed

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1799 and saved from repeal by the Legislature.

1800 Section 33. Paragraph (o) of subsection (8) of section
1801 213.053, Florida Statutes, is amended, and subsection (24) is
1802 added to that section, to read:

1803 213.053 Confidentiality and information sharing.—

1804 (8) Notwithstanding any other provision of this section,
1805 the department may provide:

1806 (o) Information relative to ss. 220.1845, 220.199, and
1807 376.30781 to the Department of Environmental Protection in the
1808 conduct of its official business.

1809
1810 Disclosure of information under this subsection shall be
1811 pursuant to a written agreement between the executive director
1812 and the agency. Such agencies, governmental or nongovernmental,
1813 shall be bound by the same requirements of confidentiality as
1814 the Department of Revenue. Breach of confidentiality is a
1815 misdemeanor of the first degree, punishable as provided by s.
1816 775.082 or s. 775.083.

1817 (24) The department may make available to the Division of
1818 Historical Resources of the Department of State and the
1819 Secretary of the United States Department of the Interior or his
1820 or her delegate, exclusively for official purposes, information
1821 for the purposes of administering the Main Street Historic
1822 Tourism and Revitalization Act pursuant to s. 220.197.

1823 Section 34. Section 220.199, Florida Statutes, is created
1824 to read:

1825 220.199 Residential graywater system tax credit.—

1826 (1) For purposes of this section, the term:

1827 (a) "Developer" has the same meaning as in s. 380.031(2).

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1828 (b) "Graywater" has the same meaning as in s.
1829 381.0065(2) (f).

1830 (2) For taxable years beginning on or after January 1,
1831 2024, a developer or homebuilder is eligible to receive a credit
1832 against the tax imposed by this chapter in an amount up to 50
1833 percent of the cost of each NSF/ANSI 350 Class R certified
1834 noncommercial, residential graywater system purchased during the
1835 taxable year. The tax credit may not exceed \$4,200 for each
1836 system purchased.

1837 (3) To claim a credit under this section, a developer or
1838 homebuilder must submit an application to the Department of
1839 Environmental Protection which includes documentation showing
1840 that the developer or homebuilder has purchased for use in this
1841 state a graywater system meeting the requirements of subsection
1842 (2) and that the graywater system meets the functionality
1843 assurances provided in s. 403.892(3)(c). The Department of
1844 Environmental Protection shall make a determination on the
1845 eligibility of the applicant for the credit sought and shall
1846 certify the determination to the applicant and the Department of
1847 Revenue within 60 days after receipt of a completed application.
1848 The taxpayer must attach the certification from the Department
1849 of Environmental Protection to the tax return on which the
1850 credit is claimed.

1851 (4) Any unused tax credit authorized under this section may
1852 be carried forward and claimed by the taxpayer for up to 2
1853 taxable years.

1854 (5) The Department of Revenue shall adopt rules to
1855 administer this section, including, but not limited to, rules
1856 prescribing forms for a credit and any evidence needed to

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1857 substantiate a claim for a credit under this section.

1858 (6) The Department of Environmental Protection shall adopt
1859 rules to administer this section, including, but not limited to,
1860 rules relating to application forms for credit approval and
1861 certification and the application and certification procedures,
1862 guidelines, and requirements necessary to administer this
1863 section.

1864 Section 35. Subsection (8) of section 220.02, Florida
1865 Statutes, is amended to read:

1866 220.02 Legislative intent.—

1867 (8) It is the intent of the Legislature that credits
1868 against either the corporate income tax or the franchise tax be
1869 applied in the following order: those enumerated in s. 631.828,
1870 those enumerated in s. 220.191, those enumerated in s. 220.181,
1871 those enumerated in s. 220.183, those enumerated in s. 220.182,
1872 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1873 those enumerated in s. 220.184, those enumerated in s. 220.186,
1874 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1875 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1876 those enumerated in s. 220.1876, those enumerated in s.
1877 220.1877, those enumerated in s. 220.193, those enumerated in s.
1878 288.9916, those enumerated in s. 220.1899, those enumerated in
1879 s. 220.194, those enumerated in s. 220.196, those enumerated in
1880 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
1881 enumerated in s. 220.199, and those enumerated in s. 220.197.

1882 Section 36. Paragraph (a) of subsection (1) of section
1883 220.13, Florida Statutes, is amended to read:

1884 220.13 "Adjusted federal income" defined.—

1885 (1) The term "adjusted federal income" means an amount

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1886 equal to the taxpayer's taxable income as defined in subsection
1887 (2), or such taxable income of more than one taxpayer as
1888 provided in s. 220.131, for the taxable year, adjusted as
1889 follows:

1890 (a) *Additions.*—There shall be added to such taxable income:

1891 1.a. The amount of any tax upon or measured by income,
1892 excluding taxes based on gross receipts or revenues, paid or
1893 accrued as a liability to the District of Columbia or any state
1894 of the United States which is deductible from gross income in
1895 the computation of taxable income for the taxable year.

1896 b. Notwithstanding sub-subparagraph a., if a credit taken
1897 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
1898 taxable income in a previous taxable year under subparagraph 11.
1899 and is taken as a deduction for federal tax purposes in the
1900 current taxable year, the amount of the deduction allowed shall
1901 not be added to taxable income in the current year. The
1902 exception in this sub-subparagraph is intended to ensure that
1903 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
1904 added in the applicable taxable year and does not result in a
1905 duplicate addition in a subsequent year.

1906 2. The amount of interest which is excluded from taxable
1907 income under s. 103(a) of the Internal Revenue Code or any other
1908 federal law, less the associated expenses disallowed in the
1909 computation of taxable income under s. 265 of the Internal
1910 Revenue Code or any other law, excluding 60 percent of any
1911 amounts included in alternative minimum taxable income, as
1912 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1913 taxpayer pays tax under s. 220.11(3).

1914 3. In the case of a regulated investment company or real

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1915 estate investment trust, an amount equal to the excess of the
1916 net long-term capital gain for the taxable year over the amount
1917 of the capital gain dividends attributable to the taxable year.

1918 4. That portion of the wages or salaries paid or incurred
1919 for the taxable year which is equal to the amount of the credit
1920 allowable for the taxable year under s. 220.181. This
1921 subparagraph shall expire on the date specified in s. 290.016
1922 for the expiration of the Florida Enterprise Zone Act.

1923 5. That portion of the ad valorem school taxes paid or
1924 incurred for the taxable year which is equal to the amount of
1925 the credit allowable for the taxable year under s. 220.182. This
1926 subparagraph shall expire on the date specified in s. 290.016
1927 for the expiration of the Florida Enterprise Zone Act.

1928 6. The amount taken as a credit under s. 220.195 which is
1929 deductible from gross income in the computation of taxable
1930 income for the taxable year.

1931 7. That portion of assessments to fund a guaranty
1932 association incurred for the taxable year which is equal to the
1933 amount of the credit allowable for the taxable year.

1934 8. In the case of a nonprofit corporation which holds a
1935 pari-mutuel permit and which is exempt from federal income tax
1936 as a farmers' cooperative, an amount equal to the excess of the
1937 gross income attributable to the pari-mutuel operations over the
1938 attributable expenses for the taxable year.

1939 9. The amount taken as a credit for the taxable year under
1940 s. 220.1895.

1941 10. Up to nine percent of the eligible basis of any
1942 designated project which is equal to the credit allowable for
1943 the taxable year under s. 220.185.

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1944 11. Any amount taken as a credit for the taxable year under
1945 s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this
1946 subparagraph is intended to ensure that the same amount is not
1947 allowed for the tax purposes of this state as both a deduction
1948 from income and a credit against the tax. This addition is not
1949 intended to result in adding the same expense back to income
1950 more than once.

1951 12. The amount taken as a credit for the taxable year under
1952 s. 220.193.

1953 13. Any portion of a qualified investment, as defined in s.
1954 288.9913, which is claimed as a deduction by the taxpayer and
1955 taken as a credit against income tax pursuant to s. 288.9916.

1956 14. The costs to acquire a tax credit pursuant to s.
1957 288.1254(5) that are deducted from or otherwise reduce federal
1958 taxable income for the taxable year.

1959 15. The amount taken as a credit for the taxable year
1960 pursuant to s. 220.194.

1961 16. The amount taken as a credit for the taxable year under
1962 s. 220.196. The addition in this subparagraph is intended to
1963 ensure that the same amount is not allowed for the tax purposes
1964 of this state as both a deduction from income and a credit
1965 against the tax. The addition is not intended to result in
1966 adding the same expense back to income more than once.

1967 17. The amount taken as a credit for the taxable year
1968 pursuant to s. 220.198.

1969 18. The amount taken as a credit for the taxable year
1970 pursuant to s. 220.1915.

1971 19. The amount taken as a credit for the taxable year
1972 pursuant to s. 220.199.

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1973 20. The amount taken as a credit for the taxable year
1974 pursuant to s. 220.197.

1975 Section 37. Paragraph (f) of subsection (2) of section
1976 220.1845, Florida Statutes, is amended to read:

1977 220.1845 Contaminated site rehabilitation tax credit.—

1978 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1979 (f)1. Beginning in fiscal year 2023-2024, the total amount
1980 of the tax credits which may be granted under this section is
1981 ~~\$27.5 million in the 2021-2022 fiscal year~~ and \$10 million in
1982 each fiscal year ~~thereafter~~.

1983 2. In addition to the amount specified in subparagraph 1.,
1984 \$150 million of tax credits may be granted during the period
1985 beginning in fiscal year 2023-2024 through 2027-2028. This
1986 subparagraph is repealed on July 1, 2028.

1987 Section 38. Subsection (4) of section 376.30781, Florida
1988 Statutes, is amended to read:

1989 376.30781 Tax credits for rehabilitation of drycleaning-
1990 solvent-contaminated sites and brownfield sites in designated
1991 brownfield areas; application process; rulemaking authority;
1992 revocation authority.—

1993 (4) (a) The Department of Environmental Protection is
1994 responsible for allocating the tax credits provided for in s.
1995 220.1845, which may not exceed ~~a total of \$27.5 million in tax~~
1996 ~~credits in fiscal year 2021-2022~~ and \$10 million in tax credits
1997 each fiscal year ~~thereafter~~.

1998 (b) In addition to the amount specified in paragraph (a),
1999 \$150 million of tax credits may be granted during the period
2000 beginning in fiscal year 2023-2024 through 2027-2028. This
2001 paragraph is repealed on July 1, 2028.

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2002 Section 39. Section 220.197, Florida Statutes, is created
2003 to read:

2004 220.197 Main Street Historic Tourism and Revitalization
2005 Act; tax credits; reports.-

2006 (1) SHORT TITLE.-This section may be cited as the "Main
2007 Street Historic Tourism and Revitalization Act."

2008 (2) DEFINITIONS.-As used in this section, the term:

2009 (a) "Accredited Main Street Program" means an active
2010 Florida Main Street Program or the Orlando Main Streets program,
2011 provided that such program meets the Main Street America
2012 accreditation standards. An Accredited Main Street Program must
2013 meet all of the following criteria:

2014 1. Have broad-based community support for the commercial
2015 district revitalization process with strong support from the
2016 public and private sectors.

2017 2. Have a developed vision and mission statement relevant
2018 to community conditions and to Main Street America's
2019 organizational stage.

2020 3. Have a comprehensive Main Street America work plan.

2021 4. Possess a historic preservation ethic.

2022 5. Have an active board of directors and committees.

2023 6. Have an adequate operating budget.

2024 7. Have a paid professional program manager.

2025 8. Conduct a program of ongoing training for staff and
2026 volunteers.

2027 9. Report key statistics.

2028 10. Be a current member of Main Street America.

2029 (b) "Certified historic structure" means a building and its
2030 structural components as defined in 36 C.F.R. s. 67.2 which is

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2031 of a character subject to the allowance for depreciation
2032 provided in s. 167 of the Internal Revenue Code of 1986, as
2033 amended, and which is:

2034 1. Individually listed in the National Register of Historic
2035 Places; or

2036 2. Located within a registered historic district and
2037 certified by the United States Secretary of the Interior as
2038 being of historic significance to the registered historic
2039 district as set forth in 36 C.F.R. s. 67.2.

2040 (c) "Certified rehabilitation" means the rehabilitation of
2041 a certified historic structure which the United States Secretary
2042 of the Interior has certified to the United States Secretary of
2043 the Treasury as being consistent with the historic character of
2044 the certified historic structure and, if applicable, consistent
2045 with the registered historic district in which the certified
2046 historic structure is located as set forth in 36 C.F.R. s. 67.2.

2047 (d) "Division" means the Division of Historical Resources
2048 of the Department of State.

2049 (e) "Florida Main Street Program" means a statewide
2050 historic preservation-based downtown revitalization assistance
2051 program created, maintained, and administered by the division
2052 under s. 267.031(5).

2053 (f) "Local program area" means the specific geographic area
2054 in which an Accredited Main Street Program is conducted as
2055 approved and maintained by the division or in which the Orlando
2056 Main Streets program is conducted.

2057 (g) "Long-term leasehold" means a leasehold in a
2058 nonresidential real property for a term of 39 years or more or a
2059 leasehold in a residential real property for a term of 27.5

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2060 years or more.

2061 (h) "Main Street America" means a national network of
2062 grassroots organizations revitalizing historic downtown areas
2063 under the leadership of the National Main Street Center, Inc., a
2064 subsidiary of the National Trust for Historic Preservation.

2065 (i) "National Register of Historic Places" means the list
2066 of historic properties significant in American history,
2067 architecture, archeology, engineering, and culture maintained by
2068 the United States Secretary of the Interior as authorized in 54
2069 U.S.C. s. 3021.

2070 (j) "Orlando Main Streets" means a historic preservation-
2071 based district revitalization program administered by the City
2072 of Orlando.

2073 (k) "Placed in service" means the time that property is
2074 first placed by the taxpayer in a condition or state of
2075 readiness and availability for a specifically assigned function,
2076 whether for use in a trade or business, for the production of
2077 income, or in a tax-exempt activity.

2078 (l) "Qualified expenses" means rehabilitation expenditures
2079 incurred in this state which qualify for the credit under 26
2080 U.S.C. s. 47.

2081 (m) "Registered historic district" means a district listed
2082 in the National Register of Historic Places or a district:

2083 1. Designated under general law or local ordinance and
2084 certified by the United States Secretary of the Interior as
2085 meeting criteria that will substantially achieve the purposes of
2086 preserving and rehabilitating buildings of historic significance
2087 to the district; and

2088 2. Certified by the United States Secretary of the Interior

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2089 as meeting substantially all of the requirements for listing a
2090 district in the National Register of Historic Places.

2091 (n) "Taxpayer" has the same meaning as in s. 220.03(1)(z),
2092 but also includes an insurer subject to the insurance premium
2093 tax under s. 624.509.

2094 (3) ELIGIBILITY.—

2095 (a) To receive a tax credit under this section, an
2096 applicant must apply to the division, no later than 6 months
2097 after the date the certified historic structure is placed in
2098 service, for a tax credit for qualified expenses in the amount
2099 and under the conditions and limitations provided in this
2100 section. The applicant must provide the division with all of the
2101 following:

2102 1. Documentation showing that:

- 2103 a. The rehabilitation is a certified rehabilitation;
2104 b. The structure is a certified historic structure, is
2105 income-producing, is located within this state, and is placed
2106 into service on or after January 1, 2024;
2107 c. The applicant had an ownership or a long-term leasehold
2108 interest in the certified historic structure in the year during
2109 which the certified historic structure was placed into service;
2110 d. The total amount of qualified expenses incurred in
2111 rehabilitating the certified historic structure exceeded \$5,000;
2112 e. The qualified expenses were incurred in this state; and
2113 f. The applicant received a tax credit for the qualified
2114 expenses under 26 U.S.C. s. 47.

2115 2. An official certificate of eligibility from the
2116 division, signed by the State Historic Preservation Officer or
2117 the Deputy State Historic Preservation Officer, attesting that

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2118 the project has been approved by the National Park Service. The
2119 attestation must identify if the project is located within a
2120 local program area.

2121 3. National Park Service Form 10-168c (Rev. 2019), titled
2122 "Historic Preservation Certification Application-Part 3-Request
2123 for Certification of Completed Work," or a similar form, signed
2124 by an officer of the National Park Service, attesting that the
2125 completed rehabilitation meets the United States Secretary of
2126 the Interior's Standards for Rehabilitation and is consistent
2127 with the historic character of the property and, if applicable,
2128 the district in which the completed rehabilitation is located.
2129 The form may be obtained from the National Park Service.

2130 4. The dates during which the certified historic structure
2131 was rehabilitated, the date the certified historic structure was
2132 placed into service after the certified rehabilitation was
2133 completed, and evidence that the certified historic structure
2134 was placed into service after the certified rehabilitation was
2135 completed.

2136 5. A list of total qualified expenses incurred in
2137 rehabilitating the certified historic structure. For certified
2138 rehabilitations with qualified expenses that exceed \$750,000,
2139 the applicant must submit an audited cost report issued by a
2140 certified public accountant which itemizes the qualified
2141 expenses incurred in rehabilitating the certified historic
2142 structure. An applicant may submit an audited cost report issued
2143 by a certified public accountant which was created for purposes
2144 of applying for a federal historic rehabilitation tax credit and
2145 which includes all of the qualified expenses incurred in
2146 rehabilitating the certified historic structure.

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2147 6. An attestation of the total qualified expenses incurred
2148 by the applicant in rehabilitating the certified historic
2149 structure.

2150 7. The information required to be reported by the division
2151 in subsection (8) to enable the division to compile its annual
2152 report.

2153
2154 This paragraph may not be construed to restrict an applicant
2155 from making an application with the division before the
2156 certified historic structure is placed in service. However, a
2157 final determination on eligibility may not be made until the
2158 certified historic structure is placed in service.

2159 (b) Within 90 days after receipt of the information
2160 required under paragraph (a) or the certified historic structure
2161 is placed in service, whichever is later, the division shall
2162 approve or deny the application. If approved, the division must
2163 provide a letter of certification to the applicant consistent
2164 with any restrictions imposed. If the division denies any part
2165 of the requested credit, the division must inform the applicant
2166 of the grounds for the denial. The division must submit a copy
2167 of the certification and the information provided by the
2168 applicant to the department within 10 days after the division's
2169 approval.

2170 (4) CERTIFIED REHABILITATION TAX CREDIT.—For taxable years
2171 beginning on or after January 1, 2024, there is allowed a credit
2172 against any tax due for a taxable year under this chapter or s.
2173 624.509 after the application of any other allowable credits by
2174 the taxpayer in an amount equal to:

2175 (a) Twenty percent of the total qualified expenses incurred

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2176 in this state in rehabilitating a certified historic structure
2177 that has been approved by the National Park Service to receive
2178 the federal historic rehabilitation tax credit; or

2179 (b) Thirty percent of the total qualified expenses incurred
2180 in this state in rehabilitating a certified historic structure
2181 that has been approved by the National Park Service to receive
2182 the federal historic rehabilitation tax credit and that is
2183 located within a local program area.

2184
2185 The tax credit may be used to offset the corporate income tax
2186 imposed under this chapter and the insurance premium tax imposed
2187 in s. 624.509. An insurer claiming a credit against insurance
2188 premium tax liability under this section may not be required to
2189 pay any additional retaliatory tax levied pursuant to s.
2190 624.5091 as a result of claiming such credit. Section 624.5091
2191 does not limit such credit in any manner.

2192 (5) CARRYFORWARD OF TAX CREDIT.—

2193 (a) If a tax credit exceeds the amount of tax owed, the
2194 taxpayer may carry forward the unused tax credit for a period of
2195 up to 5 taxable years.

2196 (b) A carryforward is considered the remaining portion of a
2197 tax credit that cannot be claimed in the current taxable year.

2198 (6) SALE OR TRANSFER OF TAX CREDIT.—

2199 (a) All or part of the tax credit may be sold or
2200 transferred.

2201 (b) A taxpayer to which all or part of the tax credit is
2202 sold or transferred may sell or transfer to another taxpayer all
2203 or part of the tax credit that may otherwise be claimed.

2204 (c) A taxpayer that sells or transfers a tax credit to

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2205 another taxpayer must provide a copy of the certificate of
2206 eligibility provided under subparagraph (3)(a)2. together with
2207 the audited cost report, if applicable, to the purchaser or
2208 transferee.

2209 (d) Qualified expenses may be counted only once in
2210 determining the amount of an available tax credit, and more than
2211 one taxpayer may not claim a tax credit for the same qualified
2212 expenses.

2213 (e) There is no limit on the total number of transactions
2214 for the sale or transfer of all or part of a tax credit.

2215 (f)1. No later than the 30th day after the date of a sale
2216 or transfer, the seller or transferor and the purchaser or
2217 transferee shall jointly submit written notice of the sale or
2218 transfer to the department on a form prescribed by the
2219 department. The notice must include all of the following:

2220 a. The date of the sale or transfer.

2221 b. The amount of the tax credit sold or transferred.

2222 c. The name and federal tax identification number of the
2223 seller or transferor of the tax credit and the purchaser or
2224 transferee.

2225 d. The amount of the tax credit owned by the seller or
2226 transferor before the sale or transfer and the amount the seller
2227 or transferor retained, if any, after the sale or transfer.

2228 2. The sale or transfer of a tax credit under this
2229 subsection does not extend the period for which a tax credit may
2230 be carried forward and does not increase the total amount of the
2231 tax credit that may be claimed.

2232 3. If a taxpayer claims a tax credit for qualified
2233 expenses, another taxpayer may not use the same expenses as the

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2234 basis for claiming a tax credit.

2235 4. Notwithstanding the requirements of this subsection, a
2236 tax credit earned by, purchased by, or transferred to a
2237 partnership, limited liability company, S corporation, or other
2238 pass-through taxpayer may be allocated to the partners, members,
2239 or shareholders of that taxpayer in accordance with any
2240 agreement among the partners, members, or shareholders and
2241 without regard to the ownership interest of the partners,
2242 members, or shareholders in the rehabilitated certified historic
2243 structure.

2244 (g) If the tax credit is reduced due to a determination,
2245 examination, or audit by the department, the tax deficiency
2246 shall be recovered from the taxpayer that sold or transferred
2247 the tax credit or the purchaser or transferee that claimed the
2248 tax credit up to the amount of the tax credit taken.

2249 (h) Any subsequent deficiencies shall be assessed against
2250 the purchaser or transferee that claimed the tax credit or, in
2251 the case of multiple succeeding entities, in the order of tax
2252 credit succession.

2253 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX
2254 CREDITS; FRAUDULENT CLAIMS.—

2255 (a) The department, with assistance from the division, may
2256 perform any additional financial and technical audits and
2257 examinations, including examining the accounts, books, or
2258 records of the tax credit applicant, to verify the legitimacy of
2259 the qualified expenses included in a tax credit return and to
2260 ensure compliance with this section. If requested by the
2261 department, the division must provide technical assistance for
2262 any technical audits or examinations performed under this

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2263 subsection.

2264 (b) It is grounds for forfeiture of previously claimed and
2265 received tax credits if the department determines, as a result
2266 of an audit or information received from the division or the
2267 United States Department of the Interior, that an applicant or a
2268 taxpayer received a tax credit pursuant to this section to which
2269 the taxpayer was not entitled. In the case of fraud, the
2270 taxpayer may not claim any future tax credits under this
2271 section.

2272 (c) The taxpayer must return forfeited tax credits to the
2273 department, and such funds shall be paid into the General
2274 Revenue Fund.

2275 (d) The taxpayer shall file with the department an amended
2276 tax return or such other report as the department prescribes and
2277 shall pay any required tax within 60 days after the taxpayer
2278 receives notification from the United States Internal Revenue
2279 Service that a previously approved tax credit has been revoked
2280 or modified, if uncontested, or within 60 days after a final
2281 order is issued following proceedings involving a contested
2282 revocation or modification order.

2283 (e) A notice of deficiency may be issued by the department
2284 at any time within 5 years after the date on which the taxpayer
2285 receives notification from the United States Internal Revenue
2286 Service that a previously approved tax credit has been revoked
2287 or modified. If a taxpayer fails to notify the department of any
2288 change in its tax credit claimed, a notice of deficiency may be
2289 issued at any time. In either case, the amount of any proposed
2290 assessment set forth in such notice of deficiency is limited to
2291 the amount of the tax credit claimed.

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2292 (f) A taxpayer that fails to report and timely pay any tax
2293 due as a result of the forfeiture of its tax credit violates
2294 this section and is subject to applicable penalties and
2295 interest.

2296 (8) ANNUAL REPORT.—Based on the applications submitted and
2297 approved, the division shall submit a report by December 1 of
2298 each year to the President of the Senate and the Speaker of the
2299 House of Representatives which identifies, in the aggregate, all
2300 of the following:

2301 (a) The number of employees hired during construction
2302 phases.

2303 (b) The use of each newly rehabilitated building and the
2304 expected number of employees hired.

2305 (c) The number of affordable housing units created or
2306 preserved. As used in this paragraph, the term "affordable" has
2307 the same meaning as in s. 420.0004.

2308 (d) The property values before and after the certified
2309 rehabilitations.

2310 (9) DEPARTMENT DUTIES.—The department shall:

2311 (a) Establish a cooperative agreement with the division.

2312 (b) Adopt any necessary forms required to claim a tax
2313 credit under this section.

2314 (c) Provide administrative guidelines and procedures
2315 required to administer this section, including rules
2316 establishing an entitlement to and sale or transfer of a tax
2317 credit under this section.

2318 (d) Provide examination and audit procedures required to
2319 administer this section.

2320 (10) APPLICABILITY.—This section applies to taxable years

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2321 beginning, and for qualified expenses incurred, on or after
 2322 January 1, 2024.

2323 (11) RULES.—The department and the division may adopt rules
 2324 to administer this section.

2325 Section 40. Paragraph (c) of subsection (2) of section
 2326 220.222, Florida Statutes, as amended by section 22 of chapter
 2327 2023-17, Laws of Florida, is amended to read:

2328 220.222 Returns; time and place for filing.—

2329 (2)

2330 (c)1. For purposes of this subsection, a taxpayer is not in
 2331 compliance with s. 220.32 if the taxpayer underpays the required
 2332 payment by more than the greater of \$2,000 or 30 percent of the
 2333 tax shown on the return when filed.

2334 2. For the purpose of determining compliance with s. 220.32
 2335 as referenced in subparagraph 1., the tax shown on the return
 2336 when filed must include the amount of the allowable credits
 2337 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
 2338 220.1877, or s. 220.1878.

2339 Section 41. Paragraph (a) of subsection (5) of section
 2340 402.62, Florida Statutes, is amended to read:

2341 402.62 Strong Families Tax Credit.—

2342 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 2343 AND LIMITATIONS.—

2344 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax
 2345 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2346 Section 42. Subsection (7) of section 624.509, Florida
 2347 Statutes, is amended to read:

2348 624.509 Premium tax; rate and computation.—

2349 (7) Credits and deductions against the tax imposed by this

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2350 section shall be taken in the following order: deductions for
2351 assessments made pursuant to s. 440.51; credits for taxes paid
2352 under ss. 175.101 and 185.08; credits for income taxes paid
2353 under chapter 220 and the credit allowed under subsection (5),
2354 as these credits are limited by subsection (6); the credit
2355 allowed under s. 624.51057; the credit allowed under s. 220.197;
2356 and all other available credits and deductions.

2357 Section 43. Clothing, wallets, and bags; school supplies;
2358 learning aids and jigsaw puzzles; personal computers and
2359 personal computer-related accessories; sales tax holidays.-

2360 (1) The tax levied under chapter 212, Florida Statutes, may
2361 not be collected during the period from July 24, 2023, through
2362 August 6, 2023, or during the period from January 1, 2024,
2363 through January 14, 2024, on the retail sale of:

2364 (a) Clothing, wallets, or bags, including handbags,
2365 backpacks, fanny packs, and diaper bags, but excluding
2366 briefcases, suitcases, and other garment bags, having a sales
2367 price of \$100 or less per item. As used in this paragraph, the
2368 term "clothing" means:

2369 1. Any article of wearing apparel intended to be worn on or
2370 about the human body, excluding watches, watchbands, jewelry,
2371 umbrellas, and handkerchiefs; and

2372 2. All footwear, excluding skis, swim fins, roller blades,
2373 and skates.

2374 (b) School supplies having a sales price of \$50 or less per
2375 item. As used in this paragraph, the term "school supplies"
2376 means pens, pencils, erasers, crayons, notebooks, notebook
2377 filler paper, legal pads, binders, lunch boxes, construction
2378 paper, markers, folders, poster board, composition books, poster

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2379 paper, scissors, cellophane tape, glue or paste, rulers,
2380 computer disks, staplers and staples used to secure paper
2381 products, protractors, compasses, and calculators.

2382 (c) Learning aids and jigsaw puzzles having a sales price
2383 of \$30 or less. As used in this paragraph, the term "learning
2384 aids" means flashcards or other learning cards, matching or
2385 other memory games, puzzle books and search-and-find books,
2386 interactive or electronic books and toys intended to teach
2387 reading or math skills, and stacking or nesting blocks or sets.

2388 (d) Personal computers or personal computer-related
2389 accessories purchased for noncommercial home or personal use
2390 having a sales price of \$1,500 or less. As used in this
2391 paragraph, the term:

2392 1. "Personal computers" includes electronic book readers,
2393 laptops, desktops, handhelds, tablets, or tower computers. The
2394 term does not include cellular telephones, video game consoles,
2395 digital media receivers, or devices that are not primarily
2396 designed to process data.

2397 2. "Personal computer-related accessories" includes
2398 keyboards, mice, personal digital assistants, monitors, other
2399 peripheral devices, modems, routers, and nonrecreational
2400 software, regardless of whether the accessories are used in
2401 association with a personal computer base unit. The term does
2402 not include furniture or systems, devices, software, monitors
2403 with a television tuner, or peripherals that are designed or
2404 intended primarily for recreational use.

2405 (2) The tax exemptions provided in this section do not
2406 apply to sales within a theme park or entertainment complex as
2407 defined in s. 509.013(9), Florida Statutes, within a public

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2408 lodging establishment as defined in s. 509.013(4), Florida
2409 Statutes, or within an airport as defined in s. 330.27(2),
2410 Florida Statutes.

2411 (3) The tax exemptions provided in this section apply at
2412 the option of the dealer if less than 5 percent of the dealer's
2413 gross sales of tangible personal property in the prior calendar
2414 year consisted of items that would be exempt under this section.
2415 If a qualifying dealer chooses not to participate in the tax
2416 holiday, by July 17, 2023, for the tax holiday beginning July
2417 24, 2023, and by December 23, 2023, for the tax holiday
2418 beginning January 1, 2024, the dealer must notify the Department
2419 of Revenue in writing of its election to collect sales tax
2420 during the holiday and must post a copy of that notice in a
2421 conspicuous location at its place of business.

2422 (4) The Department of Revenue is authorized, and all
2423 conditions are deemed met, to adopt emergency rules pursuant to
2424 s. 120.54(4), Florida Statutes, for the purpose of implementing
2425 this section.

2426 (5) This section shall take effect upon this act becoming a
2427 law.

2428 Section 44. Disaster preparedness supplies; sales tax
2429 holiday.—

2430 (1) The tax levied under chapter 212, Florida Statutes, may
2431 not be collected during the period from May 27, 2023, through
2432 June 9, 2023, on the sale of:

2433 (a) A portable self-powered light source with a sales price
2434 of \$40 or less.

2435 (b) A portable self-powered radio, two-way radio, or
2436 weather-band radio with a sales price of \$50 or less.

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2437 (c) A tarpaulin or other flexible waterproof sheeting with
2438 a sales price of \$100 or less.

2439 (d) An item normally sold as, or generally advertised as, a
2440 ground anchor system or tie-down kit with a sales price of \$100
2441 or less.

2442 (e) A gas or diesel fuel tank with a sales price of \$50 or
2443 less.

2444 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2445 volt, or 9-volt batteries, excluding automobile and boat
2446 batteries, with a sales price of \$50 or less.

2447 (g) A nonelectric food storage cooler with a sales price of
2448 \$60 or less.

2449 (h) A portable generator used to provide light or
2450 communications or preserve food in the event of a power outage
2451 with a sales price of \$3,000 or less.

2452 (i) Reusable ice with a sales price of \$20 or less.

2453 (j) A portable power bank with a sales price of \$60 or
2454 less.

2455 (k) A smoke detector or smoke alarm with a sales price of
2456 \$70 or less.

2457 (l) A fire extinguisher with a sales price of \$70 or less.

2458 (m) A carbon monoxide detector with a sales price of \$70 or
2459 less.

2460 (n) Supplies necessary for the evacuation of household
2461 pets. For purposes of this exemption, the term "supplies
2462 necessary" means the purchase for noncommercial use of:

2463 1. Bags of dry dog food or cat food weighing 50 or fewer
2464 pounds with a sales price of \$100 or less per bag.

2465 2. Cans or pouches of wet dog food or cat food with a sales

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2466 price of \$10 or less per can or pouch or the equivalent if sold
2467 in a box or case.

2468 3. Over-the-counter pet medications with a sales price of
2469 \$100 or less per item.

2470 4. Portable kennels or pet carriers with a sales price of
2471 \$100 or less per item.

2472 5. Manual can openers with a sales price of \$15 or less per
2473 item.

2474 6. Leashes, collars, and muzzles with a sales price of \$20
2475 or less per item.

2476 7. Collapsible or travel-sized food bowls or water bowls
2477 with a sales price of \$15 or less per item.

2478 8. Cat litter weighing 25 or fewer pounds with a sales
2479 price of \$25 or less per item.

2480 9. Cat litter pans with a sales price of \$15 or less per
2481 item.

2482 10. Pet waste disposal bags with a sales price of \$15 or
2483 less per package.

2484 11. Pet pads with a sales price of \$20 or less per box or
2485 package.

2486 12. Hamster or rabbit substrate with a sales price of \$15
2487 or less per package.

2488 13. Pet beds with a sales price of \$40 or less per item.

2489 (o) Common household consumable items with a sales price of
2490 \$30 or less. For purposes of this paragraph, the term "common
2491 household consumable items" means:

2492 1. The following laundry detergent and supplies: powder
2493 detergent; liquid detergent; or pod detergent, fabric softener,
2494 dryer sheets, stain removers, and bleach.

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- 2495 2. Toilet paper.
- 2496 3. Paper towels.
- 2497 4. Paper napkins and tissues.
- 2498 5. Facial tissues.
- 2499 6. Hand soap, bar soap and body wash.
- 2500 7. Sunscreen and sunblock.
- 2501 8. Dish soap and detergents, including powder detergents,
2502 liquid detergents, or pod detergents or rinse agents that can be
2503 used in dishwashers.
- 2504 9. Cleaning or disinfecting wipes and sprays.
- 2505 10. Hand sanitizer.
- 2506 11. Trash bags.
- 2507 (2) The tax exemptions provided in this section do not
2508 apply to sales within a theme park or entertainment complex as
2509 defined in s. 509.013(9), Florida Statutes, within a public
2510 lodging establishment as defined in s. 509.013(4), Florida
2511 Statutes, or within an airport as defined in s. 330.27(2),
2512 Florida Statutes.
- 2513 (3) The Department of Revenue is authorized, and all
2514 conditions are deemed met, to adopt emergency rules pursuant to
2515 s. 120.54(4), Florida Statutes, for the purpose of implementing
2516 this section.
- 2517 (4) This section shall take effect upon this act becoming a
2518 law.
- 2519 Section 45. Freedom Summer; sales tax holiday.-
- 2520 (1) The taxes levied under chapter 212, Florida Statutes,
2521 may not be collected on purchases made during the period from
2522 May 29, 2023, through September 4, 2023, on:
- 2523 (a) The sale by way of admissions, as defined in s.

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2524 212.02(1), Florida Statutes, for:

2525 1. A live music event scheduled to be held on any date or
2526 dates from May 29, 2023, through December 31, 2023;

2527 2. A live sporting event scheduled to be held on any date
2528 or dates from May 29, 2023, through December 31, 2023;

2529 3. A movie to be shown in a movie theater on any date or
2530 dates from May 29, 2023, through December 31, 2023;

2531 4. Entry to a museum, including any annual passes;

2532 5. Entry to a state park, including any annual passes;

2533 6. Entry to a ballet, play, or musical theatre performance
2534 scheduled to be held on any date or dates from May 29, 2023,
2535 through December 31, 2023;

2536 7. Season tickets for ballets, plays, music events, or
2537 musical theatre performances;

2538 8. Entry to a fair, festival, or cultural event scheduled
2539 to be held on any date or dates from May 29, 2023, through
2540 December 31, 2023; or

2541 9. Use of or access to private and membership clubs
2542 providing physical fitness facilities from May 29, 2023, through
2543 December 31, 2023.

2544 (b) The retail sale of boating and water activity supplies,
2545 camping supplies, fishing supplies, general outdoor supplies,
2546 residential pool supplies, children's toys and children's
2547 athletic equipment. As used in this section, the term:

2548 1. "Boating and water activity supplies" means life jackets
2549 and coolers with a sales price of \$75 or less; recreational pool
2550 tubes, pool floats, inflatable chairs, and pool toys with a
2551 sales price of \$35 or less; safety flares with a sales price of
2552 \$50 or less; water skis, wakeboards, kneeboards, and

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2553 recreational inflatable water tubes or floats capable of being
2554 towed with a sales price of \$150 or less; paddleboards and
2555 surfboards with a sales price of \$300 or less; canoes and kayaks
2556 with a sales price of \$500 or less; paddles and oars with a
2557 sales price of \$75 or less; and snorkels, goggles, and swimming
2558 masks with a sales price of \$25 or less.

2559 2. "Camping supplies" means tents with a sales price of
2560 \$200 or less; sleeping bags, portable hammocks, camping stoves,
2561 and collapsible camping chairs with a sales price of \$50 or
2562 less; and camping lanterns and flashlights with a sales price of
2563 \$30 or less.

2564 3. "Fishing supplies" means rods and reels with a sales
2565 price of \$75 or less if sold individually, or \$150 or less if
2566 sold as a set; tackle boxes or bags with a sales price of \$30 or
2567 less; and bait or fishing tackle with a sales price of \$5 or
2568 less if sold individually, or \$10 or less if multiple items are
2569 sold together. The term does not include supplies used for
2570 commercial fishing purposes.

2571 4. "General outdoor supplies" means sunscreen or insect
2572 repellant with a sales price of \$15 or less; sunglasses with a
2573 sales price of \$100 or less; binoculars with a sales prices of
2574 \$200 or less; water bottles with a sales price of \$30 or less;
2575 hydration packs with a sales price of \$50 or less; outdoor gas
2576 or charcoal grills with a sales price of \$250 or less; bicycle
2577 helmets with a sales price of \$50 or less; and bicycles with a
2578 sales price of \$500 or less.

2579 5. "Residential pool supplies" means individual residential
2580 pool and spa replacement parts, nets, filters, lights, and
2581 covers with a sales price of \$100 or less; and residential pool

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2582 and spa chemicals purchased by an individual with a sales price
2583 of \$150 or less.

2584 6. "Children's athletic equipment" means a consumer product
2585 with a sales price of \$100 or less designed or intended by the
2586 manufacturer for use by a child 12 years of age or younger when
2587 the child engages in an athletic activity. In determining
2588 whether consumer products are designed or intended for use by a
2589 child 12 years of age or younger, the following factors shall be
2590 considered:

2591 a. A statement by a manufacturer about the intended use of
2592 such product, including a label on such product if such
2593 statement is reasonable.

2594 b. Whether the product is represented in its packaging,
2595 display, promotion, or advertising as appropriate for use by
2596 children 12 years of age or younger.

2597 7. "Children's toys" means a consumer product with a sales
2598 price of \$75 or less designed or intended by the manufacturer
2599 for a child 12 years of age or younger for use by the child when
2600 the child plays. In determining whether consumer products are
2601 designed or intended for use by a child 12 years of age or
2602 younger, the following factors shall be considered:

2603 a. A statement by a manufacturer about the intended use of
2604 such product, including a label on such product if such
2605 statement is reasonable.

2606 b. Whether the product is represented in its packaging,
2607 display, promotion, or advertising as appropriate for use by
2608 children 12 years of age or younger.

2609 (2) The tax exemptions provided in this section do not
2610 apply to sales within a theme park or entertainment complex as

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2611 defined in s. 509.013(9), Florida Statutes, within a public
2612 lodging establishment as defined in s. 509.013(4), Florida
2613 Statutes, or within an airport as defined in s. 330.27(2),
2614 Florida Statutes.

2615 (3) If a purchaser of an admission purchases the admission
2616 exempt from tax pursuant to this section and subsequently
2617 resells the admission, such exempt purchaser shall collect tax
2618 on the full sales price of the resold admission.

2619 (4) The Department of Revenue is authorized, and all
2620 conditions are deemed met, to adopt emergency rules pursuant to
2621 s. 120.54(4), Florida Statutes, for the purpose of implementing
2622 this section.

2623 (5) This section shall take effect upon this act becoming a
2624 law.

2625 Section 46. Tools commonly used by skilled trade workers;
2626 Tool Time sales tax holiday.—

2627 (1) The tax levied under chapter 212, Florida Statutes, may
2628 not be collected during the period from September 2, 2023,
2629 through September 8, 2023, on the retail sale of:

2630 (a) Hand tools with a sales price of \$50 or less per item.

2631 (b) Power tools with a sales price of \$300 or less per
2632 item.

2633 (c) Power tool batteries with a sales price of \$150 or less
2634 per item.

2635 (d) Work gloves with a sales price of \$25 or less per pair.

2636 (e) Safety glasses with a sales price of \$50 or less per
2637 pair, or the equivalent if sold in sets of more than one pair.

2638 (f) Protective coveralls with a sales price of \$50 or less
2639 per item.

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- 2640 (g) Work boots with a sales price of \$175 or less per pair.
- 2641 (h) Tool belts with a sales price of \$100 or less per item.
- 2642 (i) Duffle bags or tote bags with a sales price of \$50 or
- 2643 less per item.
- 2644 (j) Tool boxes with a sales price of \$75 or less per item.
- 2645 (k) Tool boxes for vehicles with a sales price of \$300 or
- 2646 less per item.
- 2647 (l) Industry textbooks and code books with a sales price of
- 2648 \$125 or less per item.
- 2649 (m) Electrical voltage and testing equipment with a sales
- 2650 price of \$100 or less per item.
- 2651 (n) LED flashlights with a sales price of \$50 or less per
- 2652 item.
- 2653 (o) Shop lights with a sales price of \$100 or less per
- 2654 item.
- 2655 (p) Handheld pipe cutters, drain opening tools, and
- 2656 plumbing inspection equipment with a sales price of \$150 or less
- 2657 per item.
- 2658 (q) Shovels with a sales price of \$50 or less.
- 2659 (r) Rakes with a sales price of \$50 or less.
- 2660 (s) Hard hats and other head protection with a sales price
- 2661 of \$100 or less.
- 2662 (t) Hearing protection items with a sales price of \$75 or
- 2663 less.
- 2664 (u) Ladders with a sales price of \$250 or less.
- 2665 (v) Fuel cans with a sales price of \$50 or less.
- 2666 (w) High visibility safety vests with a sales price of \$30
- 2667 or less.
- 2668 (2) The tax exemptions provided in this section do not

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2669 apply to sales within a theme park or entertainment complex as
2670 defined in s. 509.013(9), Florida Statutes, within a public
2671 lodging establishment as defined in s. 509.013(4), Florida
2672 Statutes, or within an airport as defined in s. 330.27(2),
2673 Florida Statutes.

2674 (3) The Department of Revenue is authorized, and all
2675 conditions are deemed met, to adopt emergency rules pursuant to
2676 s. 120.54(4), Florida Statutes, for the purpose of implementing
2677 this section.

2678 Section 47. (1) The tax levied under chapter 212, Florida
2679 Statutes, may not be collected during the period from July 1,
2680 2023, through June 30, 2024, on the retail sale of a new ENERGY
2681 STAR appliance for noncommercial use.

2682 (2) As used in this section, the term "ENERGY STAR
2683 appliance" means one of the following products, if such product
2684 is designated by the United States Environmental Protection
2685 Agency and the United States Department of Energy as meeting or
2686 exceeding each agency's requirements under the ENERGY STAR
2687 program, and is affixed with an ENERGY STAR label:

2688 (a) A washing machine with a sales price of \$1,500 or less;
2689 (b) A clothes dryer with a sales price of \$1,500 or less;
2690 (c) A water heater with a sales price of \$1,500 or less; or
2691 (d) A refrigerator or combination refrigerator/freezer with
2692 a sales price of \$4,500 or less.

2693 (3) This section shall take effect upon this act becoming a
2694 law.

2695 Section 48. (1) The tax levied under chapter 212, Florida
2696 Statutes, may not be collected during the period from July 1,
2697 2023, through June 30, 2024, on the retail sale of gas ranges

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2698 and cooktops.

2699 (2) As used in this section, the term "gas ranges and
2700 cooktops" means any range or cooktop fueled by combustible gas,
2701 such as natural gas, propane, butane, liquefied petroleum gas,
2702 or other flammable gas. It does not include outdoor gas grills,
2703 camping stoves, or other portable stoves.

2704 (3) This section shall take effect upon this act becoming a
2705 law.

2706 Section 49. (1) The Department of Revenue is authorized,
2707 and all conditions are deemed met, to adopt emergency rules
2708 pursuant to s. 120.54(4), Florida Statutes, to implement the
2709 amendments made by this act to s. 212.08, Florida Statutes, the
2710 creation by this act of ss. 220.197 and 220.199, Florida
2711 Statutes, and the temporary tax exemptions for ENERGY STAR
2712 appliances and gas ranges and cooktops. Notwithstanding any
2713 other law, emergency rules adopted pursuant to this subsection
2714 are effective for 6 months after adoption and may be renewed
2715 during the pendency of procedures to adopt permanent rules
2716 addressing the subject of the emergency rules.

2717 (2) This section shall take effect upon this act becoming a
2718 law and expires July 1, 2026.

2719 Section 50. (1) By October 1, 2023, a tax collector in a
2720 county that was required to refund property taxes to residential
2721 property owners pursuant to chapter 2022-272, Laws of Florida,
2722 may apply to the Department of Revenue for reimbursement of the
2723 property taxes refunded.

2724 (2) The Department of Revenue may adopt rules to implement
2725 this section, including, but not limited to, prescribing the
2726 form for applying for a refund and specifying the documentation

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2727 required to substantiate the amount of the refund.

2728 (3) For fiscal year 2023-2024, the sum of \$35 million is
2729 appropriated from the General Revenue Fund to the Department of
2730 Revenue for the purpose of issuing the reimbursements under this
2731 section.

2732 Section 51. Except as otherwise provided in this act and
2733 except for this section, which shall take effect upon this act
2734 becoming a law, this act shall take effect July 1, 2023.