

FOR CONSIDERATION By the Committee on Finance and Tax

593-03805A-23

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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 ss. 125.0104 and 125.0108, F.S.; requiring
7 that a referendum to reenact an expiring tourist
8 development tax or tourist impact tax, respectively,
9 be held at a general election; limiting the occurrence
10 of such a referendum; amending s. 125.901, F.S.;
11 requiring that a referendum to approve a millage rate
12 increase for a children's services independent special
13 district property tax be held at a general election;
14 limiting the occurrence of such a referendum; amending
15 s. 212.055, F.S.; requiring that a referendum to
16 reenact a local government discretionary sales surtax
17 be held at a general election; limiting the occurrence
18 of such a referendum; amending ss. 336.021 and
19 336.025, F.S.; requiring that a referendum to adopt,
20 amend, or reenact a ninth-cent fuel tax or local
21 option fuel taxes, respectively, be held at a general
22 election; limiting the occurrence of a referendum to
23 reenact such a tax; amending s. 196.081, F.S.;
24 specifying that certain permanently and totally
25 disabled veterans or their surviving spouses are
26 entitled to, rather than may receive, a prorated
27 refund of ad valorem taxes paid under certain
28 circumstances; making clarifying changes relating to
29 the transfer of homestead tax exemptions by surviving

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30 spouses of certain veterans and first responders;
31 providing construction; expanding eligibility for the
32 prorated refund; removing a limitation on when certain
33 surviving spouses are exempt from a specified tax;
34 exempting from ad valorem taxation the homestead
35 property of the surviving spouse of a first responder
36 who dies in the line of duty while employed by the
37 Federal Government; expanding the definition of the
38 term "first responder" to include certain federal law
39 enforcement officers; providing applicability;
40 amending s. 196.196, F.S.; making a technical change;
41 providing construction relating to tax-exempt property
42 used for a religious purpose; amending s. 196.198,
43 F.S.; adding circumstances under which certain
44 property used exclusively for educational purposes is
45 deemed owned by an educational institution; specifying
46 requirements for such educational institutions and
47 property owners; amending s. 197.319, F.S.; revising
48 definitions; revising requirements for applying for
49 property tax refunds due to catastrophic events;
50 revising duties of property appraisers and tax
51 collectors; making technical changes; providing
52 applicability; amending ss. 199.145 and 201.08, F.S.;
53 providing requirements for taxation of specified loans
54 in certain circumstances; amending s. 201.21, F.S.;
55 conforming provisions to changes made by the act;
56 exempting from documentary stamp taxes certain
57 documents in connection with the sale of alarm
58 systems; amending s. 202.19, F.S.; revising the name

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59 of the discretionary communications services tax;
60 requiring that a certain tax remain the same rate as
61 it was on a specified past date until a specified
62 future date; prohibiting a certain tax passed after a
63 specified date from being added to the local
64 communications service tax until a future date;
65 amending s. 206.9952, F.S.; conforming provisions to
66 changes made by the act; amending s. 206.9955, F.S.;
67 delaying the effective date of certain taxes on
68 natural gas fuel; amending s. 206.996, F.S.;
69 conforming a provision to changes made by the act;
70 amending s. 212.08, F.S.; defining the term "renewable
71 natural gas"; providing a sales tax exemption for the
72 purchase of certain machinery and equipment relating
73 to renewable natural gas; requiring purchasers of such
74 machinery and equipment to furnish the vendor with a
75 certain affidavit; providing an exception; providing
76 penalties, including a criminal penalty; authorizing
77 the Department of Revenue to adopt rules; exempting
78 the purchase of specified baby and toddler products
79 from the sales and use tax; providing a presumption;
80 exempting the sale for human use of diapers,
81 incontinence undergarments, incontinence pads, and
82 incontinence liners from the sales and use tax;
83 exempting the sale of oral hygiene products from the
84 sales and use tax; defining the term "oral hygiene
85 products"; exempting the sale of certain firearm
86 safety devices from the sales and use tax; amending s.
87 212.12, F.S.; revising the amount of a sales tax

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88 collection allowance for certain dealers; amending s.
89 212.20, F.S.; requiring the Department of Revenue to
90 distribute funds to the Florida Agricultural
91 Promotional Campaign Trust Fund; providing for future
92 repeal; creating s. 550.09516, F.S.; providing for a
93 credit for thoroughbred racing permitholders;
94 requiring the Florida Gaming Control Commission to
95 require sufficient documentation; authorizing
96 permitholders to apply the credits monthly beginning
97 on a specified annual date to certain taxes and fees;
98 providing for expiration of credits; authorizing the
99 commission to adopt rules; amending s. 571.26, F.S.;
100 requiring that certain funds be held separately in the
101 trust fund for certain purposes; providing for the
102 future expiration and reversion of specified statutory
103 text; creating s. 571.265, F.S.; defining the terms
104 "association" and "permitholder"; requiring that
105 certain funds deposited into the trust fund be used
106 for a specified purpose; providing for carryover of
107 unused funds; specifying requirements for the use and
108 distribution of funds; requiring recipients to submit
109 a report; providing for future repeal; amending s.
110 213.053, F.S.; authorizing the Department of Revenue
111 to provide certain information to the Department of
112 Environmental Protection, the Division of Historical
113 Resources of the Department of State, and the Federal
114 Government; creating s. 220.199, F.S.; defining terms;
115 providing a corporate income tax credit to developers
116 and homebuilders for certain graywater systems

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117 purchased during the taxable year; providing a cap on
118 the amount of the tax credit per system; specifying
119 information the developer or homebuilder must provide
120 to the Department of Environmental Protection;
121 requiring the Department of Environmental Protection
122 to certify to the applicant and the Department of
123 Revenue its determination of an applicant's
124 eligibility for the tax credit within a specified
125 timeframe; authorizing tax credits to be carried
126 forward for up to a specified number of years;
127 requiring the Department of Revenue and the Department
128 of Environmental Protection to adopt rules; amending
129 s. 220.02, F.S.; revising the order in which credits
130 are applied against the corporate income tax or
131 franchise tax; amending s. 220.13, F.S.; requiring the
132 addition of amounts taken for certain credits to
133 taxable income; amending s. 220.1845, F.S.;
134 authorizing additional amounts of contaminated site
135 rehabilitation tax credits which may be granted for
136 each fiscal year and for a specified timeframe;
137 providing for future repeal; amending s. 376.30781,
138 F.S.; authorizing additional amounts of tax credits
139 for the rehabilitation of drycleaning-solvent-
140 contaminated sites and brownfield sites in designated
141 brownfield areas which may be granted for each fiscal
142 year and for a specified timeframe; providing for
143 future repeal; creating s. 220.197, F.S.; providing a
144 short title; defining terms; providing a credit
145 against the state corporate income tax and the

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146 insurance premium tax for qualified expenses in
147 rehabilitating certain historic structures; specifying
148 eligibility requirements for the tax credit;
149 specifying requirements for taxpayers claiming or
150 transferring tax credits; specifying requirements for
151 the Division of Historical Resources of the Department
152 of State for evaluating and certifying applications
153 for tax credits; specifying the allowable amounts of
154 tax credits; providing construction; authorizing the
155 carryforward, sale, and transfer of tax credits
156 subject to certain requirements and limitations;
157 providing the Department of Revenue and the division
158 audit and examination powers for specified purposes;
159 requiring the return of forfeited tax credits under
160 certain circumstances; providing penalties; requiring
161 the division to provide specified annual reports to
162 the Legislature; providing duties of the Department of
163 Revenue; providing applicability; authorizing the
164 Department of Revenue and the division to adopt rules;
165 amending s. 220.222, F.S.; requiring specified
166 calculations relating to the underpayment of taxes to
167 include the amount of certain credits; amending s.
168 402.62, F.S.; increasing the Strong Families Tax
169 Credit cap; amending s. 624.509, F.S.; specifying the
170 order in which the certified rehabilitation tax credit
171 is applied against the insurance premium tax;
172 exempting from sales and use tax the retail sale of
173 certain clothing, wallets, bags, school supplies,
174 learning aids and jigsaw puzzles, and personal

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175 computers and personal computer-related accessories
176 during specified timeframes; defining terms;
177 specifying locations where the tax exemptions do not
178 apply; authorizing certain dealers to opt out of
179 participating in the tax holiday, subject to certain
180 requirements; authorizing the Department of Revenue to
181 adopt emergency rules; exempting from sales and use
182 tax specified disaster preparedness supplies during a
183 specified timeframe; defining terms; specifying
184 locations where the tax exemptions do not apply;
185 authorizing the Department of Revenue to adopt
186 emergency rules; exempting from sales and use tax
187 admissions to certain events, performances, and
188 facilities, certain season tickets, and the retail
189 sale of certain boating and water activity, camping,
190 fishing, general outdoor, and residential pool
191 supplies and sporting equipment during specified
192 timeframes; defining terms; specifying locations where
193 the tax exemptions do not apply; authorizing the
194 Department of Revenue to adopt emergency rules;
195 exempting from the sales and use tax the retail sale
196 of certain tools during a specified timeframe;
197 specifying locations where the tax exemptions do not
198 apply; authorizing the Department of Revenue to adopt
199 emergency rules; exempting from sales and use tax the
200 retail sale of new ENERGY STAR appliances during a
201 specified timeframe; defining the term "ENERGY STAR
202 appliance"; exempting from sales and use tax the
203 retail sale of gas ranges and cooktops during a

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204 specified timeframe; defining the term "gas ranges and
205 cooktops"; authorizing the Department of Revenue to
206 adopt emergency rules; providing effective dates.
207

208 Be It Enacted by the Legislature of the State of Florida:
209

210 Section 1. Paragraph (r) of subsection (1) of section
211 125.01, Florida Statutes, is amended to read:

212 125.01 Powers and duties.—

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

217 (r) Levy and collect taxes, both for county purposes and
218 for the providing of municipal services within any municipal
219 service taxing unit, and special assessments; borrow and expend
220 money; and issue bonds, revenue certificates, and other
221 obligations of indebtedness, which power shall be exercised in
222 such manner, and subject to such limitations, as may be provided
223 by general law. There shall be no referendum required for the
224 levy by a county of ad valorem taxes, both for county purposes
225 and for the providing of municipal services within any municipal
226 service taxing unit. Notwithstanding any other provision of law,
227 a county may not levy special assessments ~~for the provision of~~
228 ~~fire protection services~~ on lands classified as agricultural
229 lands under s. 193.461 ~~unless the land contains a residential~~
230 ~~dwelling or nonresidential farm building, with the exception of~~
231 ~~an agricultural pole barn, provided the nonresidential farm~~
232 ~~building exceeds a just value of \$10,000. Such special~~

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233 ~~assessments must be based solely on the special benefit accruing~~
234 ~~to that portion of the land consisting of the residential~~
235 ~~dwelling and curtilage, and qualifying nonresidential farm~~
236 ~~buildings. As used in this paragraph, the term "agricultural~~
237 ~~pole barn" means a nonresidential farm building in which 70~~
238 ~~percent or more of the perimeter walls are permanently open and~~
239 ~~allow free ingress and egress.~~

240 Section 2. Paragraph (e) is added to subsection (6) of
241 section 125.0104, Florida Statutes, to read:

242 125.0104 Tourist development tax; procedure for levying;
243 authorized uses; referendum; enforcement.—

244 (6) REFERENDUM.—

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

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

252 125.0108 Areas of critical state concern; tourist impact
253 tax.—

254 (5) The tourist impact tax authorized by this section shall
255 take effect only upon express approval by a majority vote of
256 those qualified electors in the area or areas of critical state
257 concern in the county seeking to levy such tax, voting in a
258 referendum to be held in conjunction with a general election, as
259 defined in s. 97.021. However, if the area or areas of critical
260 state concern are greater than 50 percent of the land area of
261 the county and the tax is to be imposed throughout the entire

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262 county, the tax shall take effect only upon express approval of
263 a majority of the qualified electors of the county voting in
264 such a referendum. A referendum to reenact an expiring tourist
265 impact tax must be held at a general election occurring within
266 the 48-month period immediately preceding the effective date of
267 the reenacted tax, and the referendum may appear on the ballot
268 only once within the 48-month period.

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

271 125.901 Children's services; independent special district;
272 council; powers, duties, and functions; public records
273 exemption.—

274 (1) Each county may by ordinance create an independent
275 special district, as defined in ss. 189.012 and 200.001(8)(e),
276 to provide funding for children's services throughout the county
277 in accordance with this section. The boundaries of such district
278 shall be coterminous with the boundaries of the county. The
279 county governing body shall obtain approval at a general
280 election, as defined in s. 97.021, by a majority vote of those
281 electors voting on the question, to annually levy ad valorem
282 taxes which shall not exceed the maximum millage rate authorized
283 by this section. Any district created pursuant to the provisions
284 of this subsection shall be required to levy and fix millage
285 subject to the provisions of s. 200.065. Once such millage is
286 approved by the electorate, the district shall not be required
287 to seek approval of the electorate in future years to levy the
288 previously approved millage. However, a referendum to increase
289 the millage rate previously approved by the electors must be
290 held at a general election, and the referendum may be held only

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291 once during the 48-month period preceding the effective date of
292 the increased millage.

293 (a) The governing body of the district shall be a council
294 on children's services, which may also be known as a juvenile
295 welfare board or similar name as established in the ordinance by
296 the county governing body. Such council shall consist of 10
297 members, including the superintendent of schools; a local school
298 board member; the district administrator from the appropriate
299 district of the Department of Children and Families, or his or
300 her designee who is a member of the Senior Management Service or
301 of the Selected Exempt Service; one member of the county
302 governing body; and the judge assigned to juvenile cases who
303 shall sit as a voting member of the board, except that said
304 judge shall not vote or participate in the setting of ad valorem
305 taxes under this section. If there is more than one judge
306 assigned to juvenile cases in a county, the chief judge shall
307 designate one of said juvenile judges to serve on the board. The
308 remaining five members shall be appointed by the Governor, and
309 shall, to the extent possible, represent the demographic
310 diversity of the population of the county. After soliciting
311 recommendations from the public, the county governing body shall
312 submit to the Governor the names of at least three persons for
313 each vacancy occurring among the five members appointed by the
314 Governor, and the Governor shall appoint members to the council
315 from the candidates nominated by the county governing body. The
316 Governor shall make a selection within a 45-day period or
317 request a new list of candidates. All members appointed by the
318 Governor shall have been residents of the county for the
319 previous 24-month period. Such members shall be appointed for 4-

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320 year terms, except that the length of the terms of the initial
321 appointees shall be adjusted to stagger the terms. The Governor
322 may remove a member for cause or upon the written petition of
323 the county governing body. If any of the members of the council
324 required to be appointed by the Governor under the provisions of
325 this subsection shall resign, die, or be removed from office,
326 the vacancy thereby created shall, as soon as practicable, be
327 filled by appointment by the Governor, using the same method as
328 the original appointment, and such appointment to fill a vacancy
329 shall be for the unexpired term of the person who resigns, dies,
330 or is removed from office.

331 (b) However, any county as defined in s. 125.011(1) may
332 instead have a governing body consisting of 33 members,
333 including the superintendent of schools, or his or her designee;
334 two representatives of public postsecondary education
335 institutions located in the county; the county manager or the
336 equivalent county officer; the district administrator from the
337 appropriate district of the Department of Children and Families,
338 or the administrator's designee who is a member of the Senior
339 Management Service or the Selected Exempt Service; the director
340 of the county health department or the director's designee; the
341 state attorney for the county or the state attorney's designee;
342 the chief judge assigned to juvenile cases, or another juvenile
343 judge who is the chief judge's designee and who shall sit as a
344 voting member of the board, except that the judge may not vote
345 or participate in setting ad valorem taxes under this section;
346 an individual who is selected by the board of the local United
347 Way or its equivalent; a member of a locally recognized faith-
348 based coalition, selected by that coalition; a member of the

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349 local chamber of commerce, selected by that chamber or, if more
350 than one chamber exists within the county, a person selected by
351 a coalition of the local chambers; a member of the early
352 learning coalition, selected by that coalition; a representative
353 of a labor organization or union active in the county; a member
354 of a local alliance or coalition engaged in cross-system
355 planning for health and social service delivery in the county,
356 selected by that alliance or coalition; a member of the local
357 Parent-Teachers Association/Parent-Teacher-Student Association,
358 selected by that association; a youth representative selected by
359 the local school system's student government; a local school
360 board member appointed by the chair of the school board; the
361 mayor of the county or the mayor's designee; one member of the
362 county governing body, appointed by the chair of that body; a
363 member of the state Legislature who represents residents of the
364 county, selected by the chair of the local legislative
365 delegation; an elected official representing the residents of a
366 municipality in the county, selected by the county municipal
367 league; and 4 members-at-large, appointed to the council by the
368 majority of sitting council members. The remaining 7 members
369 shall be appointed by the Governor in accordance with procedures
370 set forth in paragraph (a), except that the Governor may remove
371 a member for cause or upon the written petition of the council.
372 Appointments by the Governor must, to the extent reasonably
373 possible, represent the geographic and demographic diversity of
374 the population of the county. Members who are appointed to the
375 council by reason of their position are not subject to the
376 length of terms and limits on consecutive terms as provided in
377 this section. The remaining appointed members of the governing

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378 body shall be appointed to serve 2-year terms, except that those
379 members appointed by the Governor shall be appointed to serve 4-
380 year terms, and the youth representative and the legislative
381 delegate shall be appointed to serve 1-year terms. A member may
382 be reappointed; however, a member may not serve for more than
383 three consecutive terms. A member is eligible to be appointed
384 again after a 2-year hiatus from the council.

385 (c) This subsection does not prohibit a county from
386 exercising such power as is provided by general or special law
387 to provide children's services or to create a special district
388 to provide such services.

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

391 212.055 Discretionary sales surtaxes; legislative intent;
392 authorization and use of proceeds.—It is the legislative intent
393 that any authorization for imposition of a discretionary sales
394 surtax shall be published in the Florida Statutes as a
395 subsection of this section, irrespective of the duration of the
396 levy. Each enactment shall specify the types of counties
397 authorized to levy; the rate or rates which may be imposed; the
398 maximum length of time the surtax may be imposed, if any; the
399 procedure which must be followed to secure voter approval, if
400 required; the purpose for which the proceeds may be expended;
401 and such other requirements as the Legislature may provide.
402 Taxable transactions and administrative procedures shall be as
403 provided in s. 212.054.

404 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or amend,~~
405 or reenact a local government discretionary sales surtax under
406 this section must be held at a general election as defined in s.

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407 97.021. A referendum to reenact an expiring surtax must be held
408 at a general election occurring within the 48-month period
409 immediately preceding the effective date of the reenacted
410 surtax. Such a referendum may appear on the ballot only once
411 within the 48-month period.

412 Section 6. Paragraph (a) of subsection (4) of section
413 336.021, Florida Statutes, is amended to read:

414 336.021 County transportation system; levy of ninth-cent
415 fuel tax on motor fuel and diesel fuel.—

416 (4) (a) 1. A certified copy of the ordinance proposing to
417 levy the tax pursuant to referendum shall be furnished by the
418 county to the department within 10 days after approval of such
419 ordinance.

420 2. A referendum to adopt, amend, or reenact a tax under
421 this subsection must ~~shall~~ be held ~~only~~ at a general election,
422 as defined in s. 97.021. A referendum to reenact an expiring tax
423 must be held at a general election occurring within the 48-month
424 period immediately preceding the effective date of the reenacted
425 tax, and the referendum may appear on the ballot only once
426 within the 48-month period.

427 3. The county levying the tax pursuant to referendum shall
428 notify the department within 10 days after the passage of the
429 referendum of such passage and of the time period during which
430 the tax will be levied. The failure to furnish the certified
431 copy will not invalidate the passage of the ordinance.

432 Section 7. Paragraph (b) of subsection (1) and paragraph
433 (b) of subsection (3) of section 336.025, Florida Statutes, are
434 amended to read:

435 336.025 County transportation system; levy of local option

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436 fuel tax on motor fuel and diesel fuel.—

437 (1)

438 (b) In addition to other taxes allowed by law, there may be
439 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
440 4-cent, or 5-cent local option fuel tax upon every gallon of
441 motor fuel sold in a county and taxed under the provisions of
442 part I of chapter 206. The tax shall be levied by an ordinance
443 adopted by a majority plus one vote of the membership of the
444 governing body of the county or by referendum. A referendum to
445 adopt, amend, or reenact a tax under this subsection must ~~shall~~
446 ~~be held only~~ at a general election, as defined in s. 97.021. A
447 referendum to reenact an expiring tax must be held at a general
448 election occurring within the 48-month period immediately
449 preceding the effective date of the reenacted tax, and the
450 referendum may appear on the ballot only once within the 48-
451 month period.

452 1. All impositions and rate changes of the tax shall be
453 levied before October 1, to be effective January 1 of the
454 following year. However, levies of the tax which were in effect
455 on July 1, 2002, and which expire on August 31 of any year may
456 be reimposed at the current authorized rate provided the tax is
457 levied before July 1 and is effective September 1 of the year of
458 expiration.

459 2. The county may, prior to levy of the tax, establish by
460 interlocal agreement with one or more municipalities located
461 therein, representing a majority of the population of the
462 incorporated area within the county, a distribution formula for
463 dividing the entire proceeds of the tax among county government
464 and all eligible municipalities within the county. If no

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465 interlocal agreement is adopted before the effective date of the
466 tax, tax revenues shall be distributed pursuant to the
467 provisions of subsection (4). If no interlocal agreement exists,
468 a new interlocal agreement may be established prior to June 1 of
469 any year pursuant to this subparagraph. However, any interlocal
470 agreement agreed to under this subparagraph after the initial
471 levy of the tax or change in the tax rate authorized in this
472 section shall under no circumstances materially or adversely
473 affect the rights of holders of outstanding bonds which are
474 backed by taxes authorized by this paragraph, and the amounts
475 distributed to the county government and each municipality shall
476 not be reduced below the amount necessary for the payment of
477 principal and interest and reserves for principal and interest
478 as required under the covenants of any bond resolution
479 outstanding on the date of establishment of the new interlocal
480 agreement.

481 3. County and municipal governments shall use moneys
482 received pursuant to this paragraph for transportation
483 expenditures needed to meet the requirements of the capital
484 improvements element of an adopted comprehensive plan or for
485 expenditures needed to meet immediate local transportation
486 problems and for other transportation-related expenditures that
487 are critical for building comprehensive roadway networks by
488 local governments. For purposes of this paragraph, expenditures
489 for the construction of new roads, the reconstruction or
490 resurfacing of existing paved roads, or the paving of existing
491 graded roads shall be deemed to increase capacity and such
492 projects shall be included in the capital improvements element
493 of an adopted comprehensive plan. Expenditures for purposes of

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494 this paragraph shall not include routine maintenance of roads.

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

497 (b) If no interlocal agreement or resolution is adopted
498 pursuant to subparagraph (a)1. or subparagraph (a)2.,
499 municipalities representing more than 50 percent of the county
500 population may, prior to June 20, adopt uniform resolutions
501 approving the local option tax, establishing the duration of the
502 levy and the rate authorized in paragraph (1)(a), and setting
503 the date for a countywide referendum on whether to levy the tax.
504 A referendum to adopt, amend, or reenact a tax under this
505 subsection must ~~shall~~ be held ~~only~~ at a general election, as
506 defined in s. 97.021. A referendum to reenact an expiring tax
507 must be held at a general election occurring within the 48-month
508 period immediately preceding the effective date of the reenacted
509 surtax, and the referendum may appear on the ballot only once
510 within the 48-month period. The tax shall be levied and
511 collected countywide on January 1 following 30 days after voter
512 approval.

513 Section 8. Effective upon this act becoming a law,
514 paragraph (b) of subsection (1), subsection (3), paragraph (b)
515 of subsection (4), and paragraph (b) of subsection (6) of
516 section 196.081, Florida Statutes, are amended to read:

517 196.081 Exemption for certain permanently and totally
518 disabled veterans and for surviving spouses of veterans;
519 exemption for surviving spouses of first responders who die in
520 the line of duty.—

521 (1)

522 (b) If legal or beneficial title to property is acquired

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523 between January 1 and November 1 of any year by a veteran or his
524 or her surviving spouse receiving an exemption under this
525 section on another property for that tax year, the veteran or
526 his or her surviving spouse is entitled to ~~may receive~~ a refund,
527 prorated as of the date of transfer, of the ad valorem taxes
528 paid for the newly acquired property if he or she applies for
529 and receives an exemption under this section for the newly
530 acquired property in the next tax year. If the property
531 appraiser finds that the applicant is entitled to an exemption
532 under this section for the newly acquired property, the property
533 appraiser shall immediately make such entries upon the tax rolls
534 of the county that are necessary to allow the prorated refund of
535 taxes for the previous tax year.

536 (3) If the totally and permanently disabled veteran
537 predeceases his or her spouse and if, upon the death of the
538 veteran, the spouse holds the legal or beneficial title to the
539 homestead and permanently resides thereon as specified in s.
540 196.031, the exemption from taxation carries over to the benefit
541 of the veteran's spouse until such time as he or she remarries
542 or sells or otherwise disposes of the property. If the spouse
543 sells the property, the spouse may transfer an exemption not to
544 exceed the amount granted from the most recent ad valorem tax
545 roll ~~may be transferred~~ to his or her new residence, as long as
546 it is used as his or her primary residence and he or she does
547 not remarry.

548 (4) Any real estate that is owned and used as a homestead
549 by the surviving spouse of a veteran who died from service-
550 connected causes while on active duty as a member of the United
551 States Armed Forces and for whom a letter from the United States

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552 Government or United States Department of Veterans Affairs or
553 its predecessor has been issued certifying that the veteran who
554 died from service-connected causes while on active duty is
555 exempt from taxation if the veteran was a permanent resident of
556 this state on January 1 of the year in which the veteran died.

557 (b) The tax exemption carries over to the benefit of the
558 veteran's surviving spouse as long as the spouse holds the legal
559 or beneficial title to the homestead, permanently resides
560 thereon as specified in s. 196.031, and does not remarry. If the
561 surviving spouse sells the property, the spouse may transfer an
562 exemption not to exceed the amount granted under the most recent
563 ad valorem tax roll ~~may be transferred~~ to his or her new
564 residence as long as it is used as his or her primary residence
565 and he or she does not remarry.

566 (6) Any real estate that is owned and used as a homestead
567 by the surviving spouse of a first responder who died in the
568 line of duty while employed by the state or any political
569 subdivision of the state, including authorities and special
570 districts, and for whom a letter from the state or appropriate
571 political subdivision of the state, or other authority or
572 special district, has been issued which legally recognizes and
573 certifies that the first responder died in the line of duty
574 while employed as a first responder is exempt from taxation if
575 the first responder and his or her surviving spouse were
576 permanent residents of this state on January 1 of the year in
577 which the first responder died.

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

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581 not remarry. If the surviving spouse sells the property, the
582 spouse may transfer an exemption not to exceed the amount
583 granted under the most recent ad valorem tax roll ~~may be~~
584 ~~transferred~~ to his or her new residence if it is used as his or
585 her primary residence and he or she does not remarry.

586 Section 9. The amendments made by section 8 of this act to
587 s. 196.081, Florida Statutes, are remedial and clarifying in
588 nature and do not provide a basis for an assessment of any tax
589 or create a right to a refund of any tax paid before the date
590 this act becomes a law.

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

594 196.081 Exemption for certain permanently and totally
595 disabled veterans and for surviving spouses of veterans;
596 exemption for surviving spouses of first responders who die in
597 the line of duty.-

598 (1)

599 (b)1. If legal or beneficial title to property is acquired
600 between January 1 and November 1 of any year by a veteran or his
601 or her surviving spouse receiving an exemption under this
602 section on another property for that tax year, the veteran or
603 his or her surviving spouse is entitled to a refund, prorated as
604 of the date of transfer, of the ad valorem taxes paid for the
605 newly acquired property if he or she applies for and receives an
606 exemption under this section for the newly acquired property in
607 the next tax year. If the property appraiser finds that the
608 applicant is entitled to an exemption under this section for the
609 newly acquired property, the property appraiser shall

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610 immediately make such entries upon the tax rolls of the county
611 that are necessary to allow the prorated refund of taxes for the
612 previous tax year.

613 2. If legal or beneficial title to property is acquired
614 between January 1 and November 1 of any year by a veteran or his
615 or her surviving spouse who is not receiving an exemption under
616 this section on another property for that tax year, and as of
617 January 1 of that tax year, the veteran was honorably discharged
618 with a service-connected total and permanent disability and for
619 whom a letter from the United States Government or United States
620 Department of Veterans Affairs or its predecessor has been
621 issued certifying that the veteran is totally and permanently
622 disabled, the veteran or his or her surviving spouse may receive
623 a refund, prorated as of the date of transfer, of the ad valorem
624 taxes paid for the newly acquired property if he or she applies
625 for and receives an exemption under this section for the newly
626 acquired property in the next tax year. If the property
627 appraiser finds that the applicant is entitled to an exemption
628 under this section for the newly acquired property, the property
629 appraiser shall immediately make such entries upon the tax rolls
630 of the county that are necessary to allow the prorated refund of
631 taxes for the previous tax year.

632 (4) Any real estate that is owned and used as a homestead
633 by the surviving spouse of a veteran who died from service-
634 connected causes while on active duty as a member of the United
635 States Armed Forces and for whom a letter from the United States
636 Government or United States Department of Veterans Affairs or
637 its predecessor has been issued certifying that the veteran who
638 died from service-connected causes while on active duty is

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639 exempt from taxation ~~if the veteran was a permanent resident of~~
640 ~~this state on January 1 of the year in which the veteran died.~~

641 (a) The production of the letter by the surviving spouse
642 which attests to the veteran's death while on active duty is
643 prima facie evidence that the surviving spouse is entitled to
644 the exemption.

645 (b) The tax exemption carries over to the benefit of the
646 veteran's surviving spouse as long as the spouse holds the legal
647 or beneficial title to the homestead, permanently resides
648 thereon as specified in s. 196.031, and does not remarry. If the
649 surviving spouse sells the property, the spouse may transfer an
650 exemption not to exceed the amount granted under the most recent
651 ad valorem tax roll to his or her new residence as long as it is
652 used as his or her primary residence and he or she does not
653 remarry.

654 (6) Any real estate that is owned and used as a homestead
655 by the surviving spouse of a first responder who died in the
656 line of duty while employed by the Federal Government, the
657 state, or any political subdivision of the state, including
658 authorities and special districts, and for whom a letter from
659 the Federal Government, the state, or appropriate political
660 subdivision of the state, or other authority or special
661 district, has been issued which legally recognizes and certifies
662 that the first responder died in the line of duty while employed
663 as a first responder is exempt from taxation if the first
664 responder and his or her surviving spouse were permanent
665 residents of this state on January 1 of the year in which the
666 first responder died.

667 (a) The production of the letter by the surviving spouse

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668 which attests to the first responder's death in the line of duty
669 is prima facie evidence that the surviving spouse is entitled to
670 the exemption.

671 (b) The tax exemption applies as long as the surviving
672 spouse holds the legal or beneficial title to the homestead,
673 permanently resides thereon as specified in s. 196.031, and does
674 not remarry. If the surviving spouse sells the property, the
675 spouse may transfer an exemption not to exceed the amount
676 granted under the most recent ad valorem tax roll to his or her
677 new residence if it is used as his or her primary residence and
678 he or she does not remarry.

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

681 1. "First responder" means a federal law enforcement
682 officer as defined in s. 901.1505(1), a law enforcement officer
683 or correctional officer as defined in s. 943.10, a firefighter
684 as defined in s. 633.102, or an emergency medical technician or
685 paramedic as defined in s. 401.23 who is a full-time paid
686 employee, part-time paid employee, or unpaid volunteer.

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

688 a. While engaging in law enforcement;

689 b. While performing an activity relating to fire
690 suppression and prevention;

691 c. While responding to a hazardous material emergency;

692 d. While performing rescue activity;

693 e. While providing emergency medical services;

694 f. While performing disaster relief activity;

695 g. While otherwise engaging in emergency response activity;

696 or

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

700

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

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

709 Section 12. Subsection (3) of section 196.196, Florida
710 Statutes, is amended, and subsection (6) is added to that
711 section, to read:

712 196.196 Determining whether property is entitled to
713 charitable, religious, scientific, or literary exemption.-

714 (3) Property owned by an exempt organization is used for a
715 religious purpose if the institution has taken affirmative steps
716 to prepare the property for use as a house of public worship.
717 The term "affirmative steps" means environmental or land use
718 permitting activities, creation of architectural plans or
719 schematic drawings, land clearing or site preparation,
720 construction or renovation activities, or other similar
721 activities that demonstrate a commitment of the property to a
722 religious use as a house of public worship. For purposes of this
723 section ~~subsection~~, the term "public worship" means religious
724 worship services and those other activities that are incidental
725 to religious worship services, such as educational activities,

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726 parking, recreation, partaking of meals, and fellowship.

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

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

734 Section 14. Section 196.198, Florida Statutes, is amended
735 to read:

736 196.198 Educational property exemption.—Educational
737 institutions within this state and their property used by them
738 or by any other exempt entity or educational institution
739 exclusively for educational purposes are exempt from taxation.
740 Sheltered workshops providing rehabilitation and retraining of
741 individuals who have disabilities and exempted by a certificate
742 under s. (d) of the federal Fair Labor Standards Act of 1938, as
743 amended, are declared wholly educational in purpose and are
744 exempt from certification, accreditation, and membership
745 requirements set forth in s. 196.012. Those portions of property
746 of college fraternities and sororities certified by the
747 president of the college or university to the appropriate
748 property appraiser as being essential to the educational process
749 are exempt from ad valorem taxation. The use of property by
750 public fairs and expositions chartered by chapter 616 is
751 presumed to be an educational use of such property and is exempt
752 from ad valorem taxation to the extent of such use. Property
753 used exclusively for educational purposes shall be deemed owned
754 by an educational institution if the entity owning 100 percent

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755 of the educational institution is owned by the identical persons
756 who own the property, or if the entity owning 100 percent of the
757 educational institution and the entity owning the property are
758 owned by the identical natural persons, or if the educational
759 institution is a lessee that owns the leasehold interest in a
760 bona fide lease for a nominal amount per year having an original
761 term of 98 years or more. Land, buildings, and other
762 improvements to real property used exclusively for educational
763 purposes are deemed owned by an educational institution if the
764 educational institution that currently uses the land, buildings,
765 and other improvements for educational purposes received the
766 exemption under this section on the same property in any 10
767 consecutive prior years, and, under a lease, the educational
768 institution is responsible for any taxes owed and for ongoing
769 maintenance and operational expenses for the land, buildings,
770 and other improvements. For such leasehold properties, the
771 educational institution shall receive the full benefit of the
772 exemption. The owner of the property shall disclose to the
773 educational institution the full amount of the benefit derived
774 from the exemption and the method for ensuring that the
775 educational institution receives the benefit. Land, buildings,
776 and other improvements to real property used exclusively for
777 educational purposes shall be deemed owned by an educational
778 institution if the entity owning 100 percent of the land is a
779 nonprofit entity and the land is used, under a ground lease or
780 other contractual arrangement, by an educational institution
781 that owns the buildings and other improvements to the real
782 property, is a nonprofit entity under s. 501(c)(3) of the
783 Internal Revenue Code, and provides education limited to

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784 students in prekindergarten through grade 8. Land, buildings,
785 and other improvements to real property used exclusively for
786 educational purposes are deemed owned by an educational
787 institution if the educational institution that currently uses
788 the land, buildings, and other improvements for educational
789 purposes is an educational institution described in s. 212.0602,
790 and, under a lease, the educational institution is responsible
791 for any taxes owed and for ongoing maintenance and operational
792 expenses for the land, buildings, and other improvements. For
793 such leasehold properties, the educational institution shall
794 receive the full benefit of the exemption. The owner of the
795 property shall disclose to the educational institution the full
796 amount of the benefit derived from the exemption and the method
797 for ensuring that the educational institution receives the
798 benefit. Notwithstanding ss. 196.195 and 196.196, property owned
799 by a house of public worship and used by an educational
800 institution for educational purposes limited to students in
801 preschool through grade 8 shall be exempt from ad valorem taxes.
802 If legal title to property is held by a governmental agency that
803 leases the property to a lessee, the property shall be deemed to
804 be owned by the governmental agency and used exclusively for
805 educational purposes if the governmental agency continues to use
806 such property exclusively for educational purposes pursuant to a
807 sublease or other contractual agreement with that lessee. If the
808 title to land is held by the trustee of an irrevocable inter
809 vivos trust and if the trust grantor owns 100 percent of the
810 entity that owns an educational institution that is using the
811 land exclusively for educational purposes, the land is deemed to
812 be property owned by the educational institution for purposes of

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813 this exemption. Property owned by an educational institution
814 shall be deemed to be used for an educational purpose if the
815 institution has taken affirmative steps to prepare the property
816 for educational use. The term "affirmative steps" means
817 environmental or land use permitting activities, creation of
818 architectural plans or schematic drawings, land clearing or site
819 preparation, construction or renovation activities, or other
820 similar activities that demonstrate commitment of the property
821 to an educational use.

822 Section 15. Section 197.319, Florida Statutes, is amended
823 to read:

824 197.319 Refund of taxes for residential improvements
825 rendered uninhabitable by a catastrophic event.—

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

827 (a) "Catastrophic event" means an event of misfortune or
828 calamity that renders one or more residential improvements
829 uninhabitable. The term ~~It~~ does not include an event caused,
830 directly or indirectly, by the property owner with the intent to
831 damage or destroy the residential improvement or an event that
832 results in a federal disaster area declaration or a state of
833 emergency declared pursuant to s. 252.36.

834 (b) "Catastrophic event refund" means the product arrived
835 at by multiplying the damage differential by the amount of
836 timely paid taxes that were initially levied in the year in
837 which the catastrophic event occurred.

838 (c) "Damage differential" means the product arrived at by
839 multiplying the percent change in value by a ratio, the
840 numerator of which is the number of days the residential
841 improvement was rendered uninhabitable in the year in which the

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842 catastrophic event occurred, and the denominator of which is the
843 number of days in the year in which the catastrophic event
844 occurred ~~365~~.

845 (d) "Percent change in value" means the difference between
846 a residential parcel's just value as of January 1 of the year in
847 which the catastrophic event occurred and its postcatastrophic
848 event just value, expressed as a percentage of the parcel's just
849 value as of January 1 of the year in which the catastrophic
850 event occurred.

851 (e) "Postcatastrophic event just value" means the just
852 value of the residential parcel on January 1 of the year in
853 which a catastrophic event occurred, adjusted by subtracting
854 ~~reduced to reflect~~ the just value, as determined on January 1 of
855 the year in which the catastrophic event occurred, of the
856 ~~residential parcel after the catastrophic event that rendered~~
857 ~~the residential improvement that was rendered thereon~~
858 ~~uninhabitable and before any subsequent repairs. For purposes of~~
859 ~~this paragraph, a residential improvement that is uninhabitable~~
860 ~~has no value attached to it. The catastrophic event refund is~~
861 ~~determined only for purposes of calculating tax refunds for the~~
862 ~~year or years in which the residential improvement is~~
863 ~~uninhabitable as a result of the catastrophic event and does not~~
864 ~~determine a parcel's just value as of January 1 each year.~~

865 (f) "Residential improvement" means a residential dwelling
866 or house on real estate used and owned as a homestead as defined
867 in s. 196.012(13) or nonhomestead residential property as
868 defined in s. 193.1554(1). A residential improvement does not
869 include a structure that is not essential to the use and
870 occupancy of the residential dwelling or house, including, but

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871 not limited to, a detached utility building, detached carport,
872 detached garage, bulkhead, fence, or swimming pool, and does not
873 include land.

874 (g) "Uninhabitable" means the loss of use and occupancy of
875 a residential improvement for the purpose for which it was
876 constructed resulting from damage to or destruction of, or from
877 a condition that compromises the structural integrity of, the
878 residential improvement which was caused by a catastrophic
879 event, as evidenced by documentation, including, but not limited
880 to, utility bills, insurance information, contractors'
881 statements, building permit applications, or building inspection
882 certificates of occupancy.

883 (2) If a residential improvement is rendered uninhabitable
884 for at least 30 days due to a catastrophic event, taxes
885 originally levied and paid for the year in which the
886 catastrophic event occurred may be refunded in the following
887 manner:

888 (a) The property owner must file an application for refund
889 with the property appraiser on a form prescribed by the
890 department and furnished by the property appraiser.

891 ~~1. If the residential improvement is restored to a~~
892 ~~habitable condition before December 1 of the year in which the~~
893 ~~catastrophic event occurred, no sooner than 30 days after the~~
894 ~~residential improvement that was rendered uninhabitable has been~~
895 ~~restored to a habitable condition; or~~

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

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900 ~~The application for refund must be made on a form prescribed by~~
901 ~~the department and furnished by the property appraiser. The~~
902 ~~property appraiser may request supporting documentation be~~
903 ~~submitted along with the application, including, but not limited~~
904 ~~to, utility bills, insurance information, contractors'~~
905 ~~statements, building permit applications, or building inspection~~
906 ~~certificates of occupancy, for purposes of determining~~
907 ~~conditions of uninhabitability and subsequent habitability~~
908 ~~following any repairs.~~

909 (b) The application for refund must describe the
910 catastrophic event and identify the residential parcel upon
911 which the residential improvement was rendered uninhabitable by
912 a catastrophic event, the date on which the catastrophic event
913 occurred, and the number of days the residential improvement was
914 uninhabitable during the calendar year in which the catastrophic
915 event occurred. For purposes of determining uninhabitability,
916 the application must be accompanied by supporting documentation,
917 including, but not limited to, utility bills, insurance
918 information, contractors' statements, building permit
919 applications, or building inspection certificates of occupancy.

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

922 (d) ~~Upon receipt of an application for refund,~~ The property
923 appraiser shall review ~~must investigate the statements contained~~
924 ~~in the application and~~ ~~to~~ determine if the applicant is entitled
925 to a refund of taxes. No later than April 1 of the year
926 following the date on which the catastrophic event occurred, the
927 property appraiser must:

928 1. Notify the applicant if the property appraiser

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929 determines that the applicant is not entitled to a refund. If
930 the property appraiser determines that the applicant is not
931 entitled to a refund, the applicant may file a petition with the
932 value adjustment board, pursuant to s. 194.011(3), requesting
933 that the refund be granted. The petition must be filed with the
934 value adjustment board on or before the 30th day following the
935 issuance of the notice by the property appraiser.

936 ~~2.(e) If the property appraiser determines that the~~
937 ~~applicant is entitled to a refund, the property appraiser must~~
938 Issue an official written statement to the tax collector if the
939 property appraiser determines that the applicant is entitled to
940 a refund within 30 days after the determination, but no later
941 than by April 1 of the year following the date on which the
942 catastrophic event occurred. The statement must provide, that
943 provides:

944 ~~a.1.~~ The just value of the residential improvement as
945 determined by the property appraiser on January 1 of the year in
946 which the catastrophic event for which the applicant is claiming
947 a refund occurred.

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

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

952 ~~d.4.~~ The percent change in value applicable to the
953 residential parcel.

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

957 (a) If the property taxes have been paid for the year in

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958 which the catastrophic event occurred, the tax collector must
959 ~~and~~ process a refund in an amount equal to the catastrophic
960 event refund.

961 (b) If the property taxes have not been paid for the year
962 in which the catastrophic event occurred, the tax collector must
963 process a refund in an amount equal to the catastrophic event
964 refund only upon receipt of timely payment of the property
965 taxes.

966 (4) Any person who is qualified to have his or her property
967 taxes refunded under this section ~~subsection (2)~~ but fails to
968 file an application by March 1 of the year immediately following
969 the year in which the catastrophic event occurred may file an
970 application for refund under this subsection and may file a
971 petition with the value adjustment board, pursuant to s.
972 194.011(3), requesting that a refund under this subsection be
973 granted. Such petition may be filed at any time during the
974 taxable year on or before the 25th day following the mailing of
975 the notice of proposed property taxes and non-ad valorem
976 assessments by the property appraiser as provided in s.
977 194.011(1). Upon reviewing the petition, if the person is
978 qualified to receive the refund under this section ~~subsection~~
979 and demonstrates particular extenuating circumstances determined
980 by the property appraiser or the value adjustment board to
981 warrant granting a late application for refund, the property
982 appraiser or the value adjustment board may grant a refund.

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

985 (a) The department of the total reduction in taxes for all
986 properties that qualified for a refund pursuant to this section

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987 for the year.

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

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

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

998 (8)~~(6)~~ This section does not affect the requirements of s.
999 197.333.

1000 Section 16. The amendments made by this act to s. 197.319,
1001 Florida Statutes, first apply to the 2024 ad valorem tax roll.

1002 Section 17. Subsection (2) of section 199.145, Florida
1003 Statutes, is amended to read:

1004 199.145 Corrective mortgages; assignments; assumptions;
1005 refinancing.—

1006 (2) (a) No additional nonrecurring tax shall be due upon the
1007 assignment by the obligee of a note, bond, or other obligation
1008 for the payment of money upon which a nonrecurring tax has
1009 previously been paid.

1010 (b) A note or mortgage for a federal small business loan
1011 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1012 known as a 504 loan, which specifies the Small Business
1013 Administration as the obligee or mortgagee and increases the
1014 principal balance of a note or mortgage which is part of an
1015 interim loan for purposes of debenture guarantee funding upon

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1016 which nonrecurring tax has previously been paid, is subject to
1017 additional tax only on the increase above the current principal
1018 balance. The obligor and mortgagor must be the same as on the
1019 prior note or mortgage and there may not be new or additional
1020 obligors or mortgagors. The prior note or the book and page
1021 number of the recorded interim mortgage must be referenced in
1022 the Small Business Administration note or mortgage.

1023 Section 18. Subsection (3) of section 201.08, Florida
1024 Statutes, is amended to read:

1025 201.08 Tax on promissory or nonnegotiable notes, written
1026 obligations to pay money, or assignments of wages or other
1027 compensation; exception.—

1028 (3) (a) No tax shall be required on promissory notes
1029 executed for students to receive financial aid from federal or
1030 state educational assistance programs, from loans guaranteed by
1031 the Federal Government or the state when federal regulations
1032 prohibit the assessment of such taxes against the borrower, or
1033 for any financial aid program administered by a state university
1034 or community college, and the holders of such promissory notes
1035 shall not lose any rights incident to the payment of such tax.

1036 (b) A note or mortgage for a federal small business loan
1037 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1038 known as a 504 loan, which specifies the Small Business
1039 Administration as the obligee or mortgagee and increases the
1040 principal balance of a note or mortgage which is part of an
1041 interim loan for purposes of debenture guarantee funding upon
1042 which documentary stamp tax has previously been paid, is subject
1043 to additional tax only on the increase above the current
1044 principal balance. The obligor and mortgagor must be the same as

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1045 on the prior note or mortgage and there may not be new or
1046 additional obligors or mortgagors. The prior note or the book
1047 and page number of the recorded interim mortgage must be
1048 referenced in the Small Business Administration note or
1049 mortgage.

1050 Section 19. Section 201.21, Florida Statutes, is amended to
1051 read:

1052 201.21 Notes and other written obligations exempt under
1053 certain conditions.—

1054 (1) There shall be exempt from all excise taxes imposed by
1055 this chapter all promissory notes, nonnegotiable notes, and
1056 other written obligations to pay money bearing date subsequent
1057 to July 1, 1955, hereinafter referred to as "principal
1058 obligations," when the maker thereof shall pledge or deposit
1059 with the payee or holder thereof pursuant to any agreement
1060 commonly known as a wholesale warehouse mortgage agreement, as
1061 collateral security for the payment thereof, any collateral
1062 obligation or obligations, as hereinafter defined, provided all
1063 excise taxes imposed by this chapter upon or in respect to such
1064 collateral obligation or obligations shall have been paid. If
1065 the indebtedness evidenced by any such principal obligation
1066 shall be in excess of the indebtedness evidenced by such
1067 collateral obligation or obligations, the exemption provided by
1068 this subsection ~~section~~ shall not apply to the amount of such
1069 excess indebtedness; and, in such event, the excise taxes
1070 imposed by this chapter shall apply and be paid only in respect
1071 to such excess of indebtedness of such principal obligation. The
1072 term "collateral obligation" as used in this subsection ~~section~~
1073 means any note, bond, or other written obligation to pay money

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1074 secured by mortgage, deed of trust, or other lien upon real or
1075 personal property. The pledging of a specific collateral
1076 obligation to secure a specific principal obligation, if
1077 required under the terms of the agreement, shall not invalidate
1078 the exemption provided by this subsection ~~section~~. The temporary
1079 removal of the document or documents representing one or more
1080 collateral obligations for a reasonable commercial purpose, for
1081 a period not exceeding 60 days, shall not invalidate the
1082 exemption provided by this subsection ~~section~~.

1083 (2) There shall be exempt from all excise taxes imposed by
1084 this chapter all non-interest-bearing promissory notes, non-
1085 interest-bearing nonnegotiable notes, or non-interest-bearing
1086 written obligations to pay money, or assignments of salaries,
1087 wages, or other compensation made, executed, delivered, sold,
1088 transferred, or assigned in the state, and for each renewal of
1089 the same, of \$3,500 or less, when given by a customer to an
1090 alarm system contractor, as defined in s. 489.505, in connection
1091 with the sale of an alarm system, as defined in s. 489.505.

1092 Section 20. Subsections (1) and (5) of section 202.19,
1093 Florida Statutes, are amended, and paragraph (d) is added to
1094 subsection (2) of that section, to read:

1095 202.19 Authorization to impose local communications
1096 services tax.—

1097 (1) The governing authority of each county and municipality
1098 may, by ordinance, levy a local ~~discretionary~~ communications
1099 services tax as provided in this section.

1100 (2)

1101 (d) The local communications services tax rate in effect on
1102 January 1, 2023, may not be increased before January 1, 2026.

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1103 (5) In addition to the communications services taxes
1104 authorized by subsection (1), a discretionary sales surtax that
1105 a county or school board has levied under s. 212.055 is imposed
1106 as a local communications services tax under this section, and
1107 the rate shall be determined in accordance with s. 202.20(3).
1108 However, any increase to the discretionary sales surtax levied
1109 under s. 212.055 on or after January 1, 2023, may not be added
1110 to the local communication services tax under this section
1111 before January 1, 2026.

1112 (a) Except as otherwise provided in this subsection, each
1113 such tax rate shall be applied, in addition to the other tax
1114 rates applied under this chapter, to communications services
1115 subject to tax under s. 202.12 which:

- 1116 1. Originate or terminate in this state; and
- 1117 2. Are charged to a service address in the county.

1118 (b) With respect to private communications services, the
1119 tax shall be on the sales price of such services provided within
1120 the county, which shall be determined in accordance with the
1121 following provisions:

- 1122 1. Any charge with respect to a channel termination point
1123 located within such county;
- 1124 2. Any charge for the use of a channel between two channel
1125 termination points located in such county; and
- 1126 3. Where channel termination points are located both within
1127 and outside of such county:
 - 1128 a. If any segment between two such channel termination
1129 points is separately billed, 50 percent of such charge; and
 - 1130 b. If any segment of the circuit is not separately billed,
1131 an amount equal to the total charge for such circuit multiplied

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1132 by a fraction, the numerator of which is the number of channel
1133 termination points within such county and the denominator of
1134 which is the total number of channel termination points of the
1135 circuit.

1136 Section 21. Subsections (3) and (8) of section 206.9952,
1137 Florida Statutes, are amended to read:

1138 206.9952 Application for license as a natural gas fuel
1139 retailer.—

1140 (3) (a) Any person who acts as a natural gas retailer and
1141 does not hold a valid natural gas fuel retailer license shall
1142 pay a penalty of \$200 for each month of operation without a
1143 license. This paragraph expires December 31, 2025 ~~2023~~.

1144 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
1145 a natural gas fuel retailer and does not hold a valid natural
1146 gas fuel retailer license shall pay a penalty of 25 percent of
1147 the tax assessed on the total purchases made during the
1148 unlicensed period.

1149 (8) With the exception of a state or federal agency or a
1150 political subdivision licensed under this chapter, each person,
1151 as defined in this part, who operates as a natural gas fuel
1152 retailer shall report monthly to the department and pay a tax on
1153 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1154 Section 22. Subsection (2) of section 206.9955, Florida
1155 Statutes, is amended to read:

1156 206.9955 Levy of natural gas fuel tax.—

1157 (2) Effective January 1, 2026 ~~2024~~, the following taxes
1158 shall be imposed:

1159 (a) An excise tax of 4 cents upon each motor fuel
1160 equivalent gallon of natural gas fuel.

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1161 (b) An additional tax of 1 cent upon each motor fuel
1162 equivalent gallon of natural gas fuel, which is designated as
1163 the "ninth-cent fuel tax."

1164 (c) An additional tax of 1 cent on each motor fuel
1165 equivalent gallon of natural gas fuel by each county, which is
1166 designated as the "local option fuel tax."

1167 (d) An additional tax on each motor fuel equivalent gallon
1168 of natural gas fuel, which is designated as the "State
1169 Comprehensive Enhanced Transportation System Tax," at a rate
1170 determined pursuant to this paragraph. Before January 1, 2026
1171 ~~2024~~, and each year thereafter, the department shall determine
1172 the tax rate applicable to the sale of natural gas fuel for the
1173 following 12-month period beginning January 1, rounded to the
1174 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
1175 per gallon by the percentage change in the average of the
1176 Consumer Price Index issued by the United States Department of
1177 Labor for the most recent 12-month period ending September 30,
1178 compared to the base year average, which is the average for the
1179 12-month period ending September 30, 2013.

1180 (e)1. An additional tax is imposed on each motor fuel
1181 equivalent gallon of natural gas fuel for the privilege of
1182 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
1183 year thereafter, the department shall determine the tax rate
1184 applicable to the sale of natural gas fuel, rounded to the
1185 nearest tenth of a cent, for the following 12-month period
1186 beginning January 1, by adjusting the tax rate of 9.2 cents per
1187 gallon by the percentage change in the average of the Consumer
1188 Price Index issued by the United States Department of Labor for
1189 the most recent 12-month period ending September 30, compared to

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1190 the base year average, which is the average for the 12-month
1191 period ending September 30, 2013.

1192 2. The department is authorized to adopt rules and publish
1193 forms to administer this paragraph.

1194 Section 23. Subsection (1) of section 206.996, Florida
1195 Statutes, is amended to read:

1196 206.996 Monthly reports by natural gas fuel retailers;
1197 deductions.—

1198 (1) For the purpose of determining the amount of taxes
1199 imposed by s. 206.9955, each natural gas fuel retailer shall
1200 file beginning with February 2026 ~~2024~~, and each month
1201 thereafter, no later than the 20th day of each month, monthly
1202 reports electronically with the department showing information
1203 on inventory, purchases, nontaxable disposals, taxable uses, and
1204 taxable sales in gallons of natural gas fuel for the preceding
1205 month. However, if the 20th day of the month falls on a
1206 Saturday, Sunday, or federal or state legal holiday, a return
1207 must be accepted if it is electronically filed on the next
1208 succeeding business day. The reports must include, or be
1209 verified by, a written declaration stating that such report is
1210 made under the penalties of perjury. The natural gas fuel
1211 retailer shall deduct from the amount of taxes shown by the
1212 report to be payable an amount equivalent to 0.67 percent of the
1213 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1214 which deduction is allowed to the natural gas fuel retailer to
1215 compensate it for services rendered and expenses incurred in
1216 complying with the requirements of this part. This allowance is
1217 not deductible unless payment of applicable taxes is made on or
1218 before the 20th day of the month. This subsection may not be

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1219 construed as authorizing a deduction from the constitutional
1220 fuel tax or the fuel sales tax.

1221 Section 24. Paragraph (w) is added to subsection (5) and
1222 paragraphs (qqq), (rrr), (sss), and (ttt) are added to
1223 subsection (7) of section 212.08, Florida Statutes, as amended
1224 by chapter 2023-17, Laws of Florida, to read:

1225 212.08 Sales, rental, use, consumption, distribution, and
1226 storage tax; specified exemptions.—The sale at retail, the
1227 rental, the use, the consumption, the distribution, and the
1228 storage to be used or consumed in this state of the following
1229 are hereby specifically exempt from the tax imposed by this
1230 chapter.

1231 (5) EXEMPTIONS; ACCOUNT OF USE.—

1232 (w) Renewable natural gas machinery and equipment.—

1233 1. As used in this paragraph, the term "renewable natural
1234 gas" means anaerobically generated biogas, landfill gas, or
1235 wastewater treatment gas refined to a methane content of 90
1236 percent or greater, which may be used as transportation fuel or
1237 for electric generation or is of a quality capable of being
1238 injected into a natural gas pipeline. For purposes of this
1239 paragraph, any reference to natural gas includes renewable
1240 natural gas.

1241 2. The purchase of machinery and equipment that is
1242 primarily used in the production, storage, transportation,
1243 compression, or blending of renewable natural gas and that is
1244 used at a fixed location is exempt from the tax imposed by this
1245 chapter.

1246 3. Purchasers of machinery and equipment qualifying for the
1247 exemption provided in this paragraph must furnish the vendor

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1248 with an affidavit stating that the item or items to be exempted
1249 are for the use designated herein. Purchasers with self-accrual
1250 authority pursuant to s. 212.183 are not required to provide
1251 this affidavit, but shall maintain all documentation necessary
1252 to prove the exempt status of purchases.

1253 4. A person furnishing a false affidavit to the vendor for
1254 the purpose of evading payment of the tax imposed under this
1255 chapter is subject to the penalty set forth in s. 212.085 and as
1256 otherwise provided by law.

1257 5. The department may adopt rules to administer this
1258 paragraph.

1259 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1260 entity by this chapter do not inure to any transaction that is
1261 otherwise taxable under this chapter when payment is made by a
1262 representative or employee of the entity by any means,
1263 including, but not limited to, cash, check, or credit card, even
1264 when that representative or employee is subsequently reimbursed
1265 by the entity. In addition, exemptions provided to any entity by
1266 this subsection do not inure to any transaction that is
1267 otherwise taxable under this chapter unless the entity has
1268 obtained a sales tax exemption certificate from the department
1269 or the entity obtains or provides other documentation as
1270 required by the department. Eligible purchases or leases made
1271 with such a certificate must be in strict compliance with this
1272 subsection and departmental rules, and any person who makes an
1273 exempt purchase with a certificate that is not in strict
1274 compliance with this subsection and the rules is liable for and
1275 shall pay the tax. The department may adopt rules to administer
1276 this subsection.

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1277 (qqq) Baby and toddler products.—Also exempt from the tax
1278 imposed by this chapter are:

1279 1. Baby cribs, including baby playpens and baby play yards;

1280 2. Baby strollers;

1281 3. Baby safety gates;

1282 4. Baby monitors;

1283 5. Child safety cabinet locks and latches and electrical
1284 socket covers;

1285 6. Bicycle child carrier seats and trailers designed for
1286 carrying young children, including any adaptors and accessories
1287 for these seats and trailers;

1288 7. Baby exercisers, jumpers, bouncer seats and swings;

1289 8. Breast pumps, bottle sterilizers, baby bottles and
1290 nipples, pacifiers, and teething rings;

1291 9. Baby wipes;

1292 10. Changing tables and changing pads;

1293 11. Children's diapers, including single-use diapers,
1294 reusable diapers, and reusable diaper inserts; and

1295 12. Baby and toddler clothing, apparel, and shoes,
1296 primarily intended for and marketed for children age 5 or
1297 younger. Baby and toddler clothing size 5T and smaller and baby
1298 and toddler shoes size 13T and smaller are presumed to be
1299 primarily intended for and marketed for children age 5 or
1300 younger.

1301 (rrr) Diapers and incontinence products.—The sale for human
1302 use of diapers, incontinence undergarments, incontinence pads,
1303 or incontinence liners is exempt from the tax imposed by this
1304 chapter.

1305 (sss) Oral hygiene products.—

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1306 1. Also exempt from the tax imposed by this chapter are
1307 oral hygiene products.

1308 2. As used in this paragraph, the term "oral hygiene
1309 products" means electric and manual toothbrushes, toothpaste,
1310 dental floss, dental picks, oral irrigators, and mouthwash.

1311 (ttt) Firearm safety devices.—The sale of the following are
1312 exempt from the tax imposed by this chapter:

1313 1. A firearm safe, firearm lockbox, firearm case, or other
1314 device that is designed to be used to store a firearm and that
1315 is designed to be unlocked only by means of a key, a
1316 combination, or other similar means.

1317 2. A firearm trigger lock or firearm cable lock that, when
1318 installed on a firearm, is designed to prevent the firearm from
1319 being operated without first deactivating the device and that is
1320 designed to be unlocked only by means of a key, a combination,
1321 or other similar means.

1322 Section 25. Paragraph (a) of subsection (1) of section
1323 212.12, Florida Statutes, is amended to read:

1324 212.12 Dealer's credit for collecting tax; penalties for
1325 noncompliance; powers of Department of Revenue in dealing with
1326 delinquents; rounding; records required.—

1327 (1) (a) Notwithstanding any other law and for the purpose of
1328 compensating persons granting licenses for and the lessors of
1329 real and personal property taxed hereunder, for the purpose of
1330 compensating dealers in tangible personal property, for the
1331 purpose of compensating dealers providing communication services
1332 and taxable services, for the purpose of compensating owners of
1333 places where admissions are collected, and for the purpose of
1334 compensating remitters of any taxes or fees reported on the same

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1335 documents utilized for the sales and use tax, as compensation
1336 for the keeping of prescribed records, filing timely tax
1337 returns, and the proper accounting and remitting of taxes by
1338 them, such seller, person, lessor, dealer, owner, and remitter
1339 who files the return required pursuant to s. 212.11 only by
1340 electronic means and who pays the amount due on such return only
1341 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the
1342 amount of the tax due, accounted for, and remitted to the
1343 department in the form of a deduction. ~~However,~~ If the amount of
1344 the tax due and remitted to the department by electronic means
1345 for the reporting period is less than \$45, the allowance is
1346 limited to the amount of tax due exceeds \$1,200, an allowance is
1347 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of
1348 this paragraph, the term "electronic means" has the same meaning
1349 as provided in s. 213.755(2)(c).

1350 Section 26. Paragraph (d) of subsection (6) of section
1351 212.20, Florida Statutes, is amended to read:

1352 212.20 Funds collected, disposition; additional powers of
1353 department; operational expense; refund of taxes adjudicated
1354 unconstitutionally collected.—

1355 (6) Distribution of all proceeds under this chapter and ss.
1356 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1357 (d) The proceeds of all other taxes and fees imposed
1358 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1359 and (2)(b) shall be distributed as follows:

1360 1. In any fiscal year, the greater of \$500 million, minus
1361 an amount equal to 4.6 percent of the proceeds of the taxes
1362 collected pursuant to chapter 201, or 5.2 percent of all other
1363 taxes and fees imposed pursuant to this chapter or remitted

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1364 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1365 monthly installments into the General Revenue Fund.

1366 2. After the distribution under subparagraph 1., 8.9744
1367 percent of the amount remitted by a sales tax dealer located
1368 within a participating county pursuant to s. 218.61 shall be
1369 transferred into the Local Government Half-cent Sales Tax
1370 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1371 transferred shall be reduced by 0.1 percent, and the department
1372 shall distribute this amount to the Public Employees Relations
1373 Commission Trust Fund less \$5,000 each month, which shall be
1374 added to the amount calculated in subparagraph 3. and
1375 distributed accordingly.

1376 3. After the distribution under subparagraphs 1. and 2.,
1377 0.0966 percent shall be transferred to the Local Government
1378 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1379 to s. 218.65.

1380 4. After the distributions under subparagraphs 1., 2., and
1381 3., 2.0810 percent of the available proceeds shall be
1382 transferred monthly to the Revenue Sharing Trust Fund for
1383 Counties pursuant to s. 218.215.

1384 5. After the distributions under subparagraphs 1., 2., and
1385 3., 1.3653 percent of the available proceeds shall be
1386 transferred monthly to the Revenue Sharing Trust Fund for
1387 Municipalities pursuant to s. 218.215. If the total revenue to
1388 be distributed pursuant to this subparagraph is at least as
1389 great as the amount due from the Revenue Sharing Trust Fund for
1390 Municipalities and the former Municipal Financial Assistance
1391 Trust Fund in state fiscal year 1999-2000, no municipality shall
1392 receive less than the amount due from the Revenue Sharing Trust

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1393 Fund for Municipalities and the former Municipal Financial
1394 Assistance Trust Fund in state fiscal year 1999-2000. If the
1395 total proceeds to be distributed are less than the amount
1396 received in combination from the Revenue Sharing Trust Fund for
1397 Municipalities and the former Municipal Financial Assistance
1398 Trust Fund in state fiscal year 1999-2000, each municipality
1399 shall receive an amount proportionate to the amount it was due
1400 in state fiscal year 1999-2000.

1401 6. Of the remaining proceeds:

1402 a. In each fiscal year, the sum of \$29,915,500 shall be
1403 divided into as many equal parts as there are counties in the
1404 state, and one part shall be distributed to each county. The
1405 distribution among the several counties must begin each fiscal
1406 year on or before January 5th and continue monthly for a total
1407 of 4 months. If a local or special law required that any moneys
1408 accruing to a county in fiscal year 1999-2000 under the then-
1409 existing provisions of s. 550.135 be paid directly to the
1410 district school board, special district, or a municipal
1411 government, such payment must continue until the local or
1412 special law is amended or repealed. The state covenants with
1413 holders of bonds or other instruments of indebtedness issued by
1414 local governments, special districts, or district school boards
1415 before July 1, 2000, that it is not the intent of this
1416 subparagraph to adversely affect the rights of those holders or
1417 relieve local governments, special districts, or district school
1418 boards of the duty to meet their obligations as a result of
1419 previous pledges or assignments or trusts entered into which
1420 obligated funds received from the distribution to county
1421 governments under then-existing s. 550.135. This distribution

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1422 specifically is in lieu of funds distributed under s. 550.135
1423 before July 1, 2000.

1424 b. The department shall distribute \$166,667 monthly to each
1425 applicant certified as a facility for a new or retained
1426 professional sports franchise pursuant to s. 288.1162. Up to
1427 \$41,667 shall be distributed monthly by the department to each
1428 certified applicant as defined in s. 288.11621 for a facility
1429 for a spring training franchise. However, not more than \$416,670
1430 may be distributed monthly in the aggregate to all certified
1431 applicants for facilities for spring training franchises.
1432 Distributions begin 60 days after such certification and
1433 continue for not more than 30 years, except as otherwise
1434 provided in s. 288.11621. A certified applicant identified in
1435 this sub-subparagraph may not receive more in distributions than
1436 expended by the applicant for the public purposes provided in s.
1437 288.1162(5) or s. 288.11621(3).

1438 c. Beginning 30 days after notice by the Department of
1439 Economic Opportunity to the Department of Revenue that an
1440 applicant has been certified as the professional golf hall of
1441 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1442 shall be distributed monthly, for up to 300 months, to the
1443 applicant.

1444 d. Beginning 30 days after notice by the Department of
1445 Economic Opportunity to the Department of Revenue that the
1446 applicant has been certified as the International Game Fish
1447 Association World Center facility pursuant to s. 288.1169, and
1448 the facility is open to the public, \$83,333 shall be distributed
1449 monthly, for up to 168 months, to the applicant. This
1450 distribution is subject to reduction pursuant to s. 288.1169.

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1451 e. The department shall distribute up to \$83,333 monthly to
1452 each certified applicant as defined in s. 288.11631 for a
1453 facility used by a single spring training franchise, or up to
1454 \$166,667 monthly to each certified applicant as defined in s.
1455 288.11631 for a facility used by more than one spring training
1456 franchise. Monthly distributions begin 60 days after such
1457 certification or July 1, 2016, whichever is later, and continue
1458 for not more than 20 years to each certified applicant as
1459 defined in s. 288.11631 for a facility used by a single spring
1460 training franchise or not more than 25 years to each certified
1461 applicant as defined in s. 288.11631 for a facility used by more
1462 than one spring training franchise. A certified applicant
1463 identified in this sub-subparagraph may not receive more in
1464 distributions than expended by the applicant for the public
1465 purposes provided in s. 288.11631(3).

1466 f. The department shall distribute \$15,333 monthly to the
1467 State Transportation Trust Fund.

1468 g.(I) On or before July 25, 2021, August 25, 2021, and
1469 September 25, 2021, the department shall distribute \$324,533,334
1470 in each of those months to the Unemployment Compensation Trust
1471 Fund, less an adjustment for refunds issued from the General
1472 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1473 distribution. The adjustments made by the department to the
1474 total distributions shall be equal to the total refunds made
1475 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1476 subtracted from any single distribution exceeds the
1477 distribution, the department may not make that distribution and
1478 must subtract the remaining balance from the next distribution.

1479 (II) Beginning July 2022, and on or before the 25th day of

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1480 each month, the department shall distribute \$90 million monthly
1481 to the Unemployment Compensation Trust Fund.

1482 (III) If the ending balance of the Unemployment
1483 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1484 of any month, as determined from United States Department of the
1485 Treasury data, the Office of Economic and Demographic Research
1486 shall certify to the department that the ending balance of the
1487 trust fund exceeds such amount.

1488 (IV) This sub-subparagraph is repealed, and the department
1489 shall end monthly distributions under sub-sub-subparagraph (II),
1490 on the date the department receives certification under sub-sub-
1491 subparagraph (III).

1492 h. The department shall distribute \$27.5 million to the
1493 Florida Agricultural Promotional Campaign Trust Fund under s.
1494 571.26, for further distribution in accordance with s. 571.265.
1495 This sub-subparagraph is repealed July 1, 2025.

1496 7. All other proceeds must remain in the General Revenue
1497 Fund.

1498 Section 27. Section 550.09516, Florida Statutes, is created
1499 to read:

1500 550.09516 Credit for eligible permitholders conducting
1501 thoroughbred racing.—

1502 (1) Beginning July 1, 2023, each permitholder authorized to
1503 conduct pari-mutuel wagering meets of thoroughbred racing under
1504 this chapter is eligible for a credit equal to the amount paid
1505 by the permitholder in the prior state fiscal year to the
1506 federal Horseracing Integrity and Safety Authority, inclusive of
1507 any applicable true-up calculations or credits made, granted, or
1508 applied to the assessment imposed on the permitholder or the

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1509 state by such authority, for covered horse racing in the state,
1510 pursuant to the Horseracing Integrity and Safety Act of 2020 as
1511 set forth in the Consolidated Appropriations Act, 2021, Pub. L.
1512 No. 116-260.

1513 (2) The commission shall require sufficient documentation
1514 to substantiate the amounts paid by an eligible permitholder to
1515 qualify for the tax credit under this section.

1516 (3) Beginning July 1, 2023, and each July 1 thereafter,
1517 each permitholder granted a credit pursuant to this section may
1518 apply the credit to the taxes and fees due under ss. 550.0951,
1519 550.09515, and 550.3551(3), less any credit received by the
1520 permitholder under s. 550.09515(6), and less the amount of state
1521 taxes that would otherwise be due to the state for the conduct
1522 of charity day performances under s. 550.0351(4). The unused
1523 portion of the credit may be carried forward and applied each
1524 month as taxes and fees become due. Any unused credit remaining
1525 at the end of a fiscal year expires and may not be used.

1526 (4) The commission may adopt rules to implement this
1527 section.

1528 Section 28. Section 571.26, Florida Statutes, is amended to
1529 read:

1530 571.26 Florida Agricultural Promotional Campaign Trust
1531 Fund.—There is hereby created the Florida Agricultural
1532 Promotional Campaign Trust Fund within the Department of
1533 Agriculture and Consumer Services to receive all moneys related
1534 to the Florida Agricultural Promotional Campaign. Moneys
1535 deposited in the trust fund shall be appropriated for the sole
1536 purpose of implementing the Florida Agricultural Promotional
1537 Campaign, except for money deposited in the trust fund pursuant

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1538 to s. 212.20(6)(d)6.h., which shall be held separately and used
1539 solely for the purposes identified in s. 571.265.

1540 Section 29. The amendments made by this act to s. 571.26,
1541 Florida Statutes, expire on July 1, 2025, and the text of that
1542 section shall revert to that in existence on June 30, 2023,
1543 except that any amendments to such text enacted other than by
1544 this act must be preserved and continue to operate to the extent
1545 such amendments are not dependent upon the portions of the text
1546 which expire pursuant to this section.

1547 Section 30. Section 571.265, Florida Statutes, is created
1548 to read:

1549 571.265 Promotion of Florida thoroughbred breeding and of
1550 thoroughbred racing at Florida thoroughbred tracks; distribution
1551 of funds.—

1552 (1) For purposes of this section, the term:

1553 (a) "Association" means the Florida Thoroughbred Breeders'
1554 Association, Inc.

1555 (b) "Permitholder" has the same meaning as in s.
1556 550.002(23).

1557 (2) Funds deposited into the Florida Agricultural
1558 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.h.
1559 shall be used by the department to encourage the agricultural
1560 activity of breeding thoroughbred racehorses in this state and
1561 to enhance thoroughbred racing conducted at thoroughbred tracks
1562 in this state as provided in this section. If the funds made
1563 available under this section are not fully used in any one
1564 fiscal year, any unused amounts shall be carried forward in the
1565 trust fund into future fiscal years and made available for
1566 distribution as provided in this section.

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1567 (3) The department shall distribute the funds made
1568 available under this section as follows:

1569 (a) Five million dollars shall be distributed to the
1570 association to be used for the following:

1571 1. Purses or purse supplements for Florida-bred or Florida-
1572 sired horses registered with the association that participate in
1573 Florida thoroughbred races.

1574 2. Awards to breeders of Florida-bred horses registered
1575 with the association that win, place, or show in Florida
1576 thoroughbred races.

1577 3. Awards to owners of stallions who sired Florida-bred
1578 horses registered with the association that win Florida
1579 thoroughbred stakes races, if the stallions are registered with
1580 the association as Florida stallions standing in this state.

1581 4. Other racing incentives connected to Florida-bred or
1582 Florida-sired horses registered with the association that
1583 participate in thoroughbred races in Florida.

1584 5. Awards administration.

1585 6. Promotion of the Florida thoroughbred breeding industry.

1586 (b) Five million dollars shall be distributed to Tampa Bay
1587 Downs, Inc., to be used as purses in thoroughbred races
1588 conducted at its pari-mutuel facilities and for the maintenance
1589 and operation of that facility, pursuant to an agreement with
1590 its local majority horsemen's group.

1591 (c) Fifteen million dollars shall be distributed to
1592 Gulfstream Park Racing Association, Inc., to be used as purses
1593 in thoroughbred races conducted at its pari-mutuel facility and
1594 for the maintenance and operation of its facilities, pursuant to
1595 an agreement with the Florida Horsemen's Benevolent and

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1596 Protective Association, Inc.

1597 (d) Two and one-half million dollars shall be distributed
1598 as follows:

1599 1. Two million dollars to Gulfstream Park Racing
1600 Association, Inc., to be used as purses and purse supplements
1601 for Florida-bred or Florida-sired horses registered with the
1602 association that participate in thoroughbred races at the
1603 permitholder's pari-mutuel facility, pursuant to a written
1604 agreement filed with the department establishing the rates,
1605 procedures, and eligibility requirements entered into by the
1606 permitholder, the association, and the Florida Horsemen's
1607 Benevolent and Protective Association, Inc.

1608 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,
1609 to be used as purses and purse supplements for Florida-bred or
1610 Florida-sired horses registered with the association that
1611 participate in thoroughbred races at the permitholder's pari-
1612 mutuel facility, pursuant to a written agreement filed with the
1613 department establishing the rates, procedures, and eligibility
1614 requirements entered into by the permitholder, the association,
1615 and the local majority horsemen's group at the permitholder's
1616 pari-mutuel facility.

1617 (4) On or before the first day of the August following each
1618 fiscal year in which a recipient under this section received or
1619 used funds pursuant to this section, each such recipient must
1620 submit a report to the department detailing how all funds were
1621 used in the prior fiscal year.

1622 (5) This section is repealed July 1, 2025, unless reviewed
1623 and saved from repeal by the Legislature.

1624 Section 31. Paragraph (o) of subsection (8) of section

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1625 213.053, Florida Statutes, is amended, and subsection (24) is
1626 added to that section, to read:

1627 213.053 Confidentiality and information sharing.-

1628 (8) Notwithstanding any other provision of this section,
1629 the department may provide:

1630 (o) Information relative to ss. 220.1845, 220.199, and
1631 376.30781 to the Department of Environmental Protection in the
1632 conduct of its official business.

1633
1634 Disclosure of information under this subsection shall be
1635 pursuant to a written agreement between the executive director
1636 and the agency. Such agencies, governmental or nongovernmental,
1637 shall be bound by the same requirements of confidentiality as
1638 the Department of Revenue. Breach of confidentiality is a
1639 misdemeanor of the first degree, punishable as provided by s.
1640 775.082 or s. 775.083.

1641 (24) The department may make available to the Division of
1642 Historical Resources of the Department of State and the
1643 Secretary of the United States Department of the Interior or his
1644 or her delegate, exclusively for official purposes, information
1645 for the purposes of administering the Main Street Historic
1646 Tourism and Revitalization Act pursuant to s. 220.197.

1647 Section 32. Section 220.199, Florida Statutes, is created
1648 to read:

1649 220.199 Residential graywater system tax credit.-

1650 (1) For purposes of this section, the term:

1651 (a) "Developer" has the same meaning as in s. 380.031(2).

1652 (b) "Graywater" has the same meaning as in s.

1653 381.0065(2)(f).

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1654 (2) For taxable years beginning on or after January 1,
1655 2024, a developer or homebuilder is eligible to receive a credit
1656 against the tax imposed by this chapter in an amount up to 50
1657 percent of the cost of each NSF/ANSI 350 Class R certified
1658 noncommercial, residential graywater system purchased during the
1659 taxable year. The tax credit may not exceed \$4,200 for each
1660 system purchased.

1661 (3) To claim a credit under this section, a developer or
1662 homebuilder must submit an application to the Department of
1663 Environmental Protection which includes documentation showing
1664 that the developer or homebuilder has purchased for use in this
1665 state a graywater system meeting the requirements of subsection
1666 (2) and that the graywater system meets the functionality
1667 assurances provided in s. 403.892(3)(c). The Department of
1668 Environmental Protection shall make a determination on the
1669 eligibility of the applicant for the credit sought and shall
1670 certify the determination to the applicant and the Department of
1671 Revenue within 60 days after receipt of a completed application.
1672 The taxpayer must attach the certification from the Department
1673 of Environmental Protection to the tax return on which the
1674 credit is claimed.

1675 (4) Any unused tax credit authorized under this section may
1676 be carried forward and claimed by the taxpayer for up to 2
1677 taxable years.

1678 (5) The Department of Revenue shall adopt rules to
1679 administer this section, including, but not limited to, rules
1680 prescribing forms for a credit and any evidence needed to
1681 substantiate a claim for a credit under this section.

1682 (6) The Department of Environmental Protection shall adopt

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1683 rules to administer this section, including, but not limited to,
1684 rules relating to application forms for credit approval and
1685 certification and the application and certification procedures,
1686 guidelines, and requirements necessary to administer this
1687 section.

1688 Section 33. Subsection (8) of section 220.02, Florida
1689 Statutes, is amended to read:

1690 220.02 Legislative intent.—

1691 (8) It is the intent of the Legislature that credits
1692 against either the corporate income tax or the franchise tax be
1693 applied in the following order: those enumerated in s. 631.828,
1694 those enumerated in s. 220.191, those enumerated in s. 220.181,
1695 those enumerated in s. 220.183, those enumerated in s. 220.182,
1696 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1697 those enumerated in s. 220.184, those enumerated in s. 220.186,
1698 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1699 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1700 those enumerated in s. 220.1876, those enumerated in s.
1701 220.1877, those enumerated in s. 220.193, those enumerated in s.
1702 288.9916, those enumerated in s. 220.1899, those enumerated in
1703 s. 220.194, those enumerated in s. 220.196, those enumerated in
1704 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
1705 enumerated in s. 220.199, and those enumerated in s. 220.197.

1706 Section 34. Paragraph (a) of subsection (1) of section
1707 220.13, Florida Statutes, is amended to read:

1708 220.13 "Adjusted federal income" defined.—

1709 (1) The term "adjusted federal income" means an amount
1710 equal to the taxpayer's taxable income as defined in subsection
1711 (2), or such taxable income of more than one taxpayer as

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1712 provided in s. 220.131, for the taxable year, adjusted as
1713 follows:

1714 (a) *Additions.*—There shall be added to such taxable income:

1715 1.a. The amount of any tax upon or measured by income,
1716 excluding taxes based on gross receipts or revenues, paid or
1717 accrued as a liability to the District of Columbia or any state
1718 of the United States which is deductible from gross income in
1719 the computation of taxable income for the taxable year.

1720 b. Notwithstanding sub-subparagraph a., if a credit taken
1721 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
1722 taxable income in a previous taxable year under subparagraph 11.
1723 and is taken as a deduction for federal tax purposes in the
1724 current taxable year, the amount of the deduction allowed shall
1725 not be added to taxable income in the current year. The
1726 exception in this sub-subparagraph is intended to ensure that
1727 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
1728 added in the applicable taxable year and does not result in a
1729 duplicate addition in a subsequent year.

1730 2. The amount of interest which is excluded from taxable
1731 income under s. 103(a) of the Internal Revenue Code or any other
1732 federal law, less the associated expenses disallowed in the
1733 computation of taxable income under s. 265 of the Internal
1734 Revenue Code or any other law, excluding 60 percent of any
1735 amounts included in alternative minimum taxable income, as
1736 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1737 taxpayer pays tax under s. 220.11(3).

1738 3. In the case of a regulated investment company or real
1739 estate investment trust, an amount equal to the excess of the
1740 net long-term capital gain for the taxable year over the amount

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1741 of the capital gain dividends attributable to the taxable year.

1742 4. That portion of the wages or salaries paid or incurred
1743 for the taxable year which is equal to the amount of the credit
1744 allowable for the taxable year under s. 220.181. This
1745 subparagraph shall expire on the date specified in s. 290.016
1746 for the expiration of the Florida Enterprise Zone Act.

1747 5. That portion of the ad valorem school taxes paid or
1748 incurred for the taxable year which is equal to the amount of
1749 the credit allowable for the taxable year under s. 220.182. This
1750 subparagraph shall expire on the date specified in s. 290.016
1751 for the expiration of the Florida Enterprise Zone Act.

1752 6. The amount taken as a credit under s. 220.195 which is
1753 deductible from gross income in the computation of taxable
1754 income for the taxable year.

1755 7. That portion of assessments to fund a guaranty
1756 association incurred for the taxable year which is equal to the
1757 amount of the credit allowable for the taxable year.

1758 8. In the case of a nonprofit corporation which holds a
1759 pari-mutuel permit and which is exempt from federal income tax
1760 as a farmers' cooperative, an amount equal to the excess of the
1761 gross income attributable to the pari-mutuel operations over the
1762 attributable expenses for the taxable year.

1763 9. The amount taken as a credit for the taxable year under
1764 s. 220.1895.

1765 10. Up to nine percent of the eligible basis of any
1766 designated project which is equal to the credit allowable for
1767 the taxable year under s. 220.185.

1768 11. Any amount taken as a credit for the taxable year under
1769 s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this

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1770 subparagraph is intended to ensure that the same amount is not
1771 allowed for the tax purposes of this state as both a deduction
1772 from income and a credit against the tax. This addition is not
1773 intended to result in adding the same expense back to income
1774 more than once.

1775 12. The amount taken as a credit for the taxable year under
1776 s. 220.193.

1777 13. Any portion of a qualified investment, as defined in s.
1778 288.9913, which is claimed as a deduction by the taxpayer and
1779 taken as a credit against income tax pursuant to s. 288.9916.

1780 14. The costs to acquire a tax credit pursuant to s.
1781 288.1254(5) that are deducted from or otherwise reduce federal
1782 taxable income for the taxable year.

1783 15. The amount taken as a credit for the taxable year
1784 pursuant to s. 220.194.

1785 16. The amount taken as a credit for the taxable year under
1786 s. 220.196. The addition in this subparagraph is intended to
1787 ensure that the same amount is not allowed for the tax purposes
1788 of this state as both a deduction from income and a credit
1789 against the tax. The addition is not intended to result in
1790 adding the same expense back to income more than once.

1791 17. The amount taken as a credit for the taxable year
1792 pursuant to s. 220.198.

1793 18. The amount taken as a credit for the taxable year
1794 pursuant to s. 220.1915.

1795 19. The amount taken as a credit for the taxable year
1796 pursuant to s. 220.199.

1797 20. The amount taken as a credit for the taxable year
1798 pursuant to s. 220.197.

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1799 Section 35. Paragraph (f) of subsection (2) of section
1800 220.1845, Florida Statutes, is amended to read:

1801 220.1845 Contaminated site rehabilitation tax credit.—

1802 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1803 (f) 1. Beginning in fiscal year 2023-2024, the total amount
1804 of the tax credits which may be granted under this section is
1805 ~~\$27.5 million in the 2021-2022 fiscal year~~ and \$10 million in
1806 each fiscal year ~~thereafter~~.

1807 2. In addition to the amount specified in subparagraph 1.,
1808 \$150 million of tax credits may be granted during the period
1809 beginning in fiscal year 2023-2024 through 2027-2028. This
1810 subparagraph is repealed on July 1, 2028.

1811 Section 36. Subsection (4) of section 376.30781, Florida
1812 Statutes, is amended to read:

1813 376.30781 Tax credits for rehabilitation of drycleaning-
1814 solvent-contaminated sites and brownfield sites in designated
1815 brownfield areas; application process; rulemaking authority;
1816 revocation authority.—

1817 (4) (a) The Department of Environmental Protection is
1818 responsible for allocating the tax credits provided for in s.
1819 220.1845, which may not exceed ~~a total of \$27.5 million in tax~~
1820 ~~credits in fiscal year 2021-2022~~ and \$10 million in tax credits
1821 each fiscal year ~~thereafter~~.

1822 (b) In addition to the amount specified in paragraph (a),
1823 \$150 million of tax credits may be granted during the period
1824 beginning in fiscal year 2023-2024 through 2027-2028. This
1825 paragraph is repealed on July 1, 2028.

1826 Section 37. Section 220.197, Florida Statutes, is created
1827 to read:

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1828 220.197 Main Street Historic Tourism and Revitalization
1829 Act; tax credits; reports.-

1830 (1) SHORT TITLE.-This section may be cited as the "Main
1831 Street Historic Tourism and Revitalization Act."

1832 (2) DEFINITIONS.-As used in this section, the term:

1833 (a) "Accredited Main Street Program" means an active
1834 Florida Main Street Program or the Orlando Main Streets program,
1835 provided that such program meets the Main Street America
1836 accreditation standards. An Accredited Main Street Program must
1837 meet all of the following criteria:

1838 1. Have broad-based community support for the commercial
1839 district revitalization process with strong support from the
1840 public and private sectors.

1841 2. Have a developed vision and mission statement relevant
1842 to community conditions and to Main Street America's
1843 organizational stage.

1844 3. Have a comprehensive Main Street America work plan.

1845 4. Possess a historic preservation ethic.

1846 5. Have an active board of directors and committees.

1847 6. Have an adequate operating budget.

1848 7. Have a paid professional program manager.

1849 8. Conduct a program of ongoing training for staff and
1850 volunteers.

1851 9. Report key statistics.

1852 10. Be a current member of Main Street America.

1853 (b) "Certified historic structure" means a building and its
1854 structural components as defined in 36 C.F.R. s. 67.2 which is
1855 of a character subject to the allowance for depreciation
1856 provided in s. 167 of the Internal Revenue Code of 1986, as

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1857 amended, and which is:

1858 1. Individually listed in the National Register of Historic
1859 Places; or

1860 2. Located within a registered historic district and
1861 certified by the United States Secretary of the Interior as
1862 being of historic significance to the registered historic
1863 district as set forth in 36 C.F.R. s. 67.2.

1864 (c) "Certified rehabilitation" means the rehabilitation of
1865 a certified historic structure which the United States Secretary
1866 of the Interior has certified to the United States Secretary of
1867 the Treasury as being consistent with the historic character of
1868 the certified historic structure and, if applicable, consistent
1869 with the registered historic district in which the certified
1870 historic structure is located as set forth in 36 C.F.R. s. 67.2.

1871 (d) "Division" means the Division of Historical Resources
1872 of the Department of State.

1873 (e) "Florida Main Street Program" means a statewide
1874 historic preservation-based downtown revitalization assistance
1875 program created, maintained, and administered by the division
1876 under s. 267.031(5).

1877 (f) "Local program area" means the specific geographic area
1878 in which an Accredited Main Street Program is conducted as
1879 approved and maintained by the division or in which the Orlando
1880 Main Streets program is conducted.

1881 (g) "Long-term leasehold" means a leasehold in a
1882 nonresidential real property for a term of 39 years or more or a
1883 leasehold in a residential real property for a term of 27.5
1884 years or more.

1885 (h) "Main Street America" means a national network of

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1886 grassroots organizations revitalizing historic downtown areas
1887 under the leadership of the National Main Street Center, Inc., a
1888 subsidiary of the National Trust for Historic Preservation.

1889 (i) "National Register of Historic Places" means the list
1890 of historic properties significant in American history,
1891 architecture, archeology, engineering, and culture maintained by
1892 the United States Secretary of the Interior as authorized in 54
1893 U.S.C. s. 3021.

1894 (j) "Orlando Main Streets" means a historic preservation-
1895 based district revitalization program administered by the City
1896 of Orlando.

1897 (k) "Placed in service" means the time that property is
1898 first placed by the taxpayer in a condition or state of
1899 readiness and availability for a specifically assigned function,
1900 whether for use in a trade or business, for the production of
1901 income, or in a tax-exempt activity.

1902 (l) "Qualified expenses" means rehabilitation expenditures
1903 incurred in this state which qualify for the credit under 26
1904 U.S.C. s. 47.

1905 (m) "Registered historic district" means a district listed
1906 in the National Register of Historic Places or a district:

1907 1. Designated under general law or local ordinance and
1908 certified by the United States Secretary of the Interior as
1909 meeting criteria that will substantially achieve the purposes of
1910 preserving and rehabilitating buildings of historic significance
1911 to the district; and

1912 2. Certified by the United States Secretary of the Interior
1913 as meeting substantially all of the requirements for listing a
1914 district in the National Register of Historic Places.

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1915 (n) "Taxpayer" has the same meaning as in s. 220.03(1)(z),
1916 but also includes an insurer subject to the insurance premium
1917 tax under s. 624.509.

1918 (3) ELIGIBILITY.—

1919 (a) To receive a tax credit under this section, an
1920 applicant must apply to the division, no later than 6 months
1921 after the date the certified historic structure is placed in
1922 service, for a tax credit for qualified expenses in the amount
1923 and under the conditions and limitations provided in this
1924 section. The applicant must provide the division with all of the
1925 following:

1926 1. Documentation showing that:

- 1927 a. The rehabilitation is a certified rehabilitation;
1928 b. The structure is a certified historic structure, is
1929 income-producing, is located within this state, and is placed
1930 into service on or after January 1, 2024;
1931 c. The applicant had an ownership or a long-term leasehold
1932 interest in the certified historic structure in the year during
1933 which the certified historic structure was placed into service;
1934 d. The total amount of qualified expenses incurred in
1935 rehabilitating the certified historic structure exceeded \$5,000;
1936 e. The qualified expenses were incurred in this state; and
1937 f. The applicant received a tax credit for the qualified
1938 expenses under 26 U.S.C. s. 47.

1939 2. An official certificate of eligibility from the
1940 division, signed by the State Historic Preservation Officer or
1941 the Deputy State Historic Preservation Officer, attesting that
1942 the project has been approved by the National Park Service. The
1943 attestation must identify if the project is located within a

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1944 local program area.

1945 3. National Park Service Form 10-168c (Rev. 2019), titled
1946 "Historic Preservation Certification Application-Part 3-Request
1947 for Certification of Completed Work," or a similar form, signed
1948 by an officer of the National Park Service, attesting that the
1949 completed rehabilitation meets the United States Secretary of
1950 the Interior's Standards for Rehabilitation and is consistent
1951 with the historic character of the property and, if applicable,
1952 the district in which the completed rehabilitation is located.
1953 The form may be obtained from the National Park Service.

1954 4. The dates during which the certified historic structure
1955 was rehabilitated, the date the certified historic structure was
1956 placed into service after the certified rehabilitation was
1957 completed, and evidence that the certified historic structure
1958 was placed into service after the certified rehabilitation was
1959 completed.

1960 5. A list of total qualified expenses incurred in
1961 rehabilitating the certified historic structure. For certified
1962 rehabilitations with qualified expenses that exceed \$750,000,
1963 the applicant must submit an audited cost report issued by a
1964 certified public accountant which itemizes the qualified
1965 expenses incurred in rehabilitating the certified historic
1966 structure. An applicant may submit an audited cost report issued
1967 by a certified public accountant which was created for purposes
1968 of applying for a federal historic rehabilitation tax credit and
1969 which includes all of the qualified expenses incurred in
1970 rehabilitating the certified historic structure.

1971 6. An attestation of the total qualified expenses incurred
1972 by the applicant in rehabilitating the certified historic

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1973 structure.

1974 7. The information required to be reported by the division
1975 in subsection (8) to enable the division to compile its annual
1976 report.

1977
1978 This paragraph may not be construed to restrict an applicant
1979 from making an application with the division before the
1980 certified historic structure is placed in service. However, a
1981 final determination on eligibility may not be made until the
1982 certified historic structure is placed in service.

1983 (b) Within 90 days after receipt of the information
1984 required under paragraph (a) or the certified historic structure
1985 is placed in service, whichever is later, the division shall
1986 approve or deny the application. If approved, the division must
1987 provide a letter of certification to the applicant consistent
1988 with any restrictions imposed. If the division denies any part
1989 of the requested credit, the division must inform the applicant
1990 of the grounds for the denial. The division must submit a copy
1991 of the certification and the information provided by the
1992 applicant to the department within 10 days after the division's
1993 approval.

1994 (4) CERTIFIED REHABILITATION TAX CREDIT.—For taxable years
1995 beginning on or after January 1, 2024, there is allowed a credit
1996 against any tax due for a taxable year under this chapter or s.
1997 624.509 after the application of any other allowable credits by
1998 the taxpayer in an amount equal to:

1999 (a) Twenty percent of the total qualified expenses incurred
2000 in this state in rehabilitating a certified historic structure
2001 that has been approved by the National Park Service to receive

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2002 the federal historic rehabilitation tax credit; or

2003 (b) Thirty percent of the total qualified expenses incurred
2004 in this state in rehabilitating a certified historic structure
2005 that has been approved by the National Park Service to receive
2006 the federal historic rehabilitation tax credit and that is
2007 located within a local program area.

2008
2009 The tax credit may be used to offset the corporate income tax
2010 imposed under this chapter and the insurance premium tax imposed
2011 in s. 624.509. An insurer claiming a credit against insurance
2012 premium tax liability under this section may not be required to
2013 pay any additional retaliatory tax levied pursuant to s.
2014 624.5091 as a result of claiming such credit. Section 624.5091
2015 does not limit such credit in any manner.

2016 (5) CARRYFORWARD OF TAX CREDIT.—

2017 (a) If a tax credit exceeds the amount of tax owed, the
2018 taxpayer may carry forward the unused tax credit for a period of
2019 up to 5 taxable years.

2020 (b) A carryforward is considered the remaining portion of a
2021 tax credit that cannot be claimed in the current taxable year.

2022 (6) SALE OR TRANSFER OF TAX CREDIT.—

2023 (a) All or part of the tax credit may be sold or
2024 transferred.

2025 (b) A taxpayer to which all or part of the tax credit is
2026 sold or transferred may sell or transfer to another taxpayer all
2027 or part of the tax credit that may otherwise be claimed.

2028 (c) A taxpayer that sells or transfers a tax credit to
2029 another taxpayer must provide a copy of the certificate of
2030 eligibility provided under subparagraph (3) (a)2. together with

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2031 the audited cost report, if applicable, to the purchaser or
2032 transferee.

2033 (d) Qualified expenses may be counted only once in
2034 determining the amount of an available tax credit, and more than
2035 one taxpayer may not claim a tax credit for the same qualified
2036 expenses.

2037 (e) There is no limit on the total number of transactions
2038 for the sale or transfer of all or part of a tax credit.

2039 (f)1. No later than the 30th day after the date of a sale
2040 or transfer, the seller or transferor and the purchaser or
2041 transferee shall jointly submit written notice of the sale or
2042 transfer to the department on a form prescribed by the
2043 department. The notice must include all of the following:

2044 a. The date of the sale or transfer.

2045 b. The amount of the tax credit sold or transferred.

2046 c. The name and federal tax identification number of the
2047 seller or transferor of the tax credit and the purchaser or
2048 transferee.

2049 d. The amount of the tax credit owned by the seller or
2050 transferor before the sale or transfer and the amount the seller
2051 or transferor retained, if any, after the sale or transfer.

2052 2. The sale or transfer of a tax credit under this
2053 subsection does not extend the period for which a tax credit may
2054 be carried forward and does not increase the total amount of the
2055 tax credit that may be claimed.

2056 3. If a taxpayer claims a tax credit for qualified
2057 expenses, another taxpayer may not use the same expenses as the
2058 basis for claiming a tax credit.

2059 4. Notwithstanding the requirements of this subsection, a

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2060 tax credit earned by, purchased by, or transferred to a
2061 partnership, limited liability company, S corporation, or other
2062 pass-through taxpayer may be allocated to the partners, members,
2063 or shareholders of that taxpayer in accordance with any
2064 agreement among the partners, members, or shareholders and
2065 without regard to the ownership interest of the partners,
2066 members, or shareholders in the rehabilitated certified historic
2067 structure.

2068 (g) If the tax credit is reduced due to a determination,
2069 examination, or audit by the department, the tax deficiency
2070 shall be recovered from the taxpayer that sold or transferred
2071 the tax credit or the purchaser or transferee that claimed the
2072 tax credit up to the amount of the tax credit taken.

2073 (h) Any subsequent deficiencies shall be assessed against
2074 the purchaser or transferee that claimed the tax credit or, in
2075 the case of multiple succeeding entities, in the order of tax
2076 credit succession.

2077 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX
2078 CREDITS; FRAUDULENT CLAIMS.—

2079 (a) The department, with assistance from the division, may
2080 perform any additional financial and technical audits and
2081 examinations, including examining the accounts, books, or
2082 records of the tax credit applicant, to verify the legitimacy of
2083 the qualified expenses included in a tax credit return and to
2084 ensure compliance with this section. If requested by the
2085 department, the division must provide technical assistance for
2086 any technical audits or examinations performed under this
2087 subsection.

2088 (b) It is grounds for forfeiture of previously claimed and

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2089 received tax credits if the department determines, as a result
2090 of an audit or information received from the division or the
2091 United States Department of the Interior, that an applicant or a
2092 taxpayer received a tax credit pursuant to this section to which
2093 the taxpayer was not entitled. In the case of fraud, the
2094 taxpayer may not claim any future tax credits under this
2095 section.

2096 (c) The taxpayer must return forfeited tax credits to the
2097 department, and such funds shall be paid into the General
2098 Revenue Fund.

2099 (d) The taxpayer shall file with the department an amended
2100 tax return or such other report as the department prescribes and
2101 shall pay any required tax within 60 days after the taxpayer
2102 receives notification from the United States Internal Revenue
2103 Service that a previously approved tax credit has been revoked
2104 or modified, if uncontested, or within 60 days after a final
2105 order is issued following proceedings involving a contested
2106 revocation or modification order.

2107 (e) A notice of deficiency may be issued by the department
2108 at any time within 5 years after the date on which the taxpayer
2109 receives notification from the United States Internal Revenue
2110 Service that a previously approved tax credit has been revoked
2111 or modified. If a taxpayer fails to notify the department of any
2112 change in its tax credit claimed, a notice of deficiency may be
2113 issued at any time. In either case, the amount of any proposed
2114 assessment set forth in such notice of deficiency is limited to
2115 the amount of the tax credit claimed.

2116 (f) A taxpayer that fails to report and timely pay any tax
2117 due as a result of the forfeiture of its tax credit violates

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2118 this section and is subject to applicable penalties and
2119 interest.

2120 (8) ANNUAL REPORT.—Based on the applications submitted and
2121 approved, the division shall submit a report by December 1 of
2122 each year to the President of the Senate and the Speaker of the
2123 House of Representatives which identifies, in the aggregate, all
2124 of the following:

2125 (a) The number of employees hired during construction
2126 phases.

2127 (b) The use of each newly rehabilitated building and the
2128 expected number of employees hired.

2129 (c) The number of affordable housing units created or
2130 preserved. As used in this paragraph, the term "affordable" has
2131 the same meaning as in s. 420.0004.

2132 (d) The property values before and after the certified
2133 rehabilitations.

2134 (9) DEPARTMENT DUTIES.—The department shall:

2135 (a) Establish a cooperative agreement with the division.

2136 (b) Adopt any necessary forms required to claim a tax
2137 credit under this section.

2138 (c) Provide administrative guidelines and procedures
2139 required to administer this section, including rules
2140 establishing an entitlement to and sale or transfer of a tax
2141 credit under this section.

2142 (d) Provide examination and audit procedures required to
2143 administer this section.

2144 (10) APPLICABILITY.—This section applies to taxable years
2145 beginning, and for qualified expenses incurred, on or after
2146 January 1, 2024.

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2147 (11) RULES.—The department and the division may adopt rules
2148 to administer this section.

2149 Section 38. Paragraph (c) of subsection (2) of section
2150 220.222, Florida Statutes, as amended by section 22 of chapter
2151 2023-17, Laws of Florida, is amended to read:

2152 220.222 Returns; time and place for filing.—

2153 (2)

2154 (c)1. For purposes of this subsection, a taxpayer is not in
2155 compliance with s. 220.32 if the taxpayer underpays the required
2156 payment by more than the greater of \$2,000 or 30 percent of the
2157 tax shown on the return when filed.

2158 2. For the purpose of determining compliance with s. 220.32
2159 as referenced in subparagraph 1., the tax shown on the return
2160 when filed must include the amount of the allowable credits
2161 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
2162 220.1877, or s. 220.1878.

2163 Section 39. Paragraph (a) of subsection (5) of section
2164 402.62, Florida Statutes, is amended to read:

2165 402.62 Strong Families Tax Credit.—

2166 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2167 AND LIMITATIONS.—

2168 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax
2169 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2170 Section 40. Subsection (7) of section 624.509, Florida
2171 Statutes, is amended to read:

2172 624.509 Premium tax; rate and computation.—

2173 (7) Credits and deductions against the tax imposed by this
2174 section shall be taken in the following order: deductions for
2175 assessments made pursuant to s. 440.51; credits for taxes paid

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2176 under ss. 175.101 and 185.08; credits for income taxes paid
2177 under chapter 220 and the credit allowed under subsection (5),
2178 as these credits are limited by subsection (6); the credit
2179 allowed under s. 624.51057; the credit allowed under s. 220.197;
2180 and all other available credits and deductions.

2181 Section 41. Clothing, wallets, and bags; school supplies;
2182 learning aids and jigsaw puzzles; personal computers and
2183 personal computer-related accessories; sales tax holidays.-

2184 (1) The tax levied under chapter 212, Florida Statutes, may
2185 not be collected during the period from July 24, 2023, through
2186 August 6, 2023, or during the period from January 1, 2024,
2187 through January 14, 2024, on the retail sale of:

2188 (a) Clothing, wallets, or bags, including handbags,
2189 backpacks, fanny packs, and diaper bags, but excluding
2190 briefcases, suitcases, and other garment bags, having a sales
2191 price of \$100 or less per item. As used in this paragraph, the
2192 term "clothing" means:

2193 1. Any article of wearing apparel intended to be worn on or
2194 about the human body, excluding watches, watchbands, jewelry,
2195 umbrellas, and handkerchiefs; and

2196 2. All footwear, excluding skis, swim fins, roller blades,
2197 and skates.

2198 (b) School supplies having a sales price of \$50 or less per
2199 item. As used in this paragraph, the term "school supplies"
2200 means pens, pencils, erasers, crayons, notebooks, notebook
2201 filler paper, legal pads, binders, lunch boxes, construction
2202 paper, markers, folders, poster board, composition books, poster
2203 paper, scissors, cellophane tape, glue or paste, rulers,
2204 computer disks, staplers and staples used to secure paper

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2205 products, protractors, compasses, and calculators.

2206 (c) Learning aids and jigsaw puzzles having a sales price
2207 of \$30 or less. As used in this paragraph, the term "learning
2208 aids" means flashcards or other learning cards, matching or
2209 other memory games, puzzle books and search-and-find books,
2210 interactive or electronic books and toys intended to teach
2211 reading or math skills, and stacking or nesting blocks or sets.

2212 (d) Personal computers or personal computer-related
2213 accessories purchased for noncommercial home or personal use
2214 having a sales price of \$1,500 or less. As used in this
2215 paragraph, the term:

2216 1. "Personal computers" includes electronic book readers,
2217 laptops, desktops, handhelds, tablets, or tower computers. The
2218 term does not include cellular telephones, video game consoles,
2219 digital media receivers, or devices that are not primarily
2220 designed to process data.

2221 2. "Personal computer-related accessories" includes
2222 keyboards, mice, personal digital assistants, monitors, other
2223 peripheral devices, modems, routers, and nonrecreational
2224 software, regardless of whether the accessories are used in
2225 association with a personal computer base unit. The term does
2226 not include furniture or systems, devices, software, monitors
2227 with a television tuner, or peripherals that are designed or
2228 intended primarily for recreational use.

2229 (2) The tax exemptions provided in this section do not
2230 apply to sales within a theme park or entertainment complex as
2231 defined in s. 509.013(9), Florida Statutes, within a public
2232 lodging establishment as defined in s. 509.013(4), Florida
2233 Statutes, or within an airport as defined in s. 330.27(2),

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2234 Florida Statutes.

2235 (3) The tax exemptions provided in this section apply at
2236 the option of the dealer if less than 5 percent of the dealer's
2237 gross sales of tangible personal property in the prior calendar
2238 year consisted of items that would be exempt under this section.
2239 If a qualifying dealer chooses not to participate in the tax
2240 holiday, by July 17, 2023, for the tax holiday beginning July
2241 24, 2023, and by December 23, 2023, for the tax holiday
2242 beginning January 1, 2024, the dealer must notify the Department
2243 of Revenue in writing of its election to collect sales tax
2244 during the holiday and must post a copy of that notice in a
2245 conspicuous location at its place of business.

2246 (4) The Department of Revenue is authorized, and all
2247 conditions are deemed met, to adopt emergency rules pursuant to
2248 s. 120.54(4), Florida Statutes, for the purpose of implementing
2249 this section.

2250 (5) This section shall take effect upon this act becoming a
2251 law.

2252 Section 42. Disaster preparedness supplies; sales tax
2253 holiday.-

2254 (1) The tax levied under chapter 212, Florida Statutes, may
2255 not be collected during the period from May 27, 2023, through
2256 June 9, 2023, on the sale of:

2257 (a) A portable self-powered light source with a sales price
2258 of \$40 or less.

2259 (b) A portable self-powered radio, two-way radio, or
2260 weather-band radio with a sales price of \$50 or less.

2261 (c) A tarpaulin or other flexible waterproof sheeting with
2262 a sales price of \$100 or less.

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2263 (d) An item normally sold as, or generally advertised as, a
2264 ground anchor system or tie-down kit with a sales price of \$100
2265 or less.

2266 (e) A gas or diesel fuel tank with a sales price of \$50 or
2267 less.

2268 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2269 volt, or 9-volt batteries, excluding automobile and boat
2270 batteries, with a sales price of \$50 or less.

2271 (g) A nonelectric food storage cooler with a sales price of
2272 \$60 or less.

2273 (h) A portable generator used to provide light or
2274 communications or preserve food in the event of a power outage
2275 with a sales price of \$3,000 or less.

2276 (i) Reusable ice with a sales price of \$20 or less.

2277 (j) A portable power bank with a sales price of \$60 or
2278 less.

2279 (k) A smoke detector or smoke alarm with a sales price of
2280 \$70 or less.

2281 (l) A fire extinguisher with a sales price of \$70 or less.

2282 (m) A carbon monoxide detector with a sales price of \$70 or
2283 less.

2284 (n) Supplies necessary for the evacuation of household
2285 pets. For purposes of this exemption, the term "supplies
2286 necessary" means the purchase for noncommercial use of:

2287 1. Bags of dry dog food or cat food weighing 50 or fewer
2288 pounds with a sales price of \$100 or less per bag.

2289 2. Cans or pouches of wet dog food or cat food with a sales
2290 price of \$10 or less per can or pouch or the equivalent if sold
2291 in a box or case.

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- 2292 3. Over-the-counter pet medications with a sales price of
2293 \$100 or less per item.
- 2294 4. Portable kennels or pet carriers with a sales price of
2295 \$100 or less per item.
- 2296 5. Manual can openers with a sales price of \$15 or less per
2297 item.
- 2298 6. Leashes, collars, and muzzles with a sales price of \$20
2299 or less per item.
- 2300 7. Collapsible or travel-sized food bowls or water bowls
2301 with a sales price of \$15 or less per item.
- 2302 8. Cat litter weighing 25 or fewer pounds with a sales
2303 price of \$25 or less per item.
- 2304 9. Cat litter pans with a sales price of \$15 or less per
2305 item.
- 2306 10. Pet waste disposal bags with a sales price of \$15 or
2307 less per package.
- 2308 11. Pet pads with a sales price of \$20 or less per box or
2309 package.
- 2310 12. Hamster or rabbit substrate with a sales price of \$15
2311 or less per package.
- 2312 13. Pet beds with a sales price of \$40 or less per item.
- 2313 (o) Common household consumable items with a sales price of
2314 \$30 or less. For purposes of this paragraph, the term "common
2315 household consumable items" means:
- 2316 1. The following laundry detergent and supplies: powder
2317 detergent; liquid detergent; or pod detergent, fabric softener,
2318 dryer sheets, stain removers, and bleach.
- 2319 2. Toilet paper.
- 2320 3. Paper towels.

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- 2321 4. Paper napkins and tissues.
- 2322 5. Facial tissues.
- 2323 6. Hand soap, bar soap and body wash.
- 2324 7. Sunscreen and sunblock.
- 2325 8. Dish soap and detergents, including powder detergents,
2326 liquid detergents, or pod detergents or rinse agents that can be
2327 used in dishwashers.
- 2328 9. Cleaning or disinfecting wipes and sprays.
- 2329 10. Hand sanitizer.
- 2330 11. Trash bags.
- 2331 (2) The tax exemptions provided in this section do not
2332 apply to sales within a theme park or entertainment complex as
2333 defined in s. 509.013(9), Florida Statutes, within a public
2334 lodging establishment as defined in s. 509.013(4), Florida
2335 Statutes, or within an airport as defined in s. 330.27(2),
2336 Florida Statutes.
- 2337 (3) The Department of Revenue is authorized, and all
2338 conditions are deemed met, to adopt emergency rules pursuant to
2339 s. 120.54(4), Florida Statutes, for the purpose of implementing
2340 this section.
- 2341 (4) This section shall take effect upon this act becoming a
2342 law.
- 2343 Section 43. Freedom Summer; sales tax holiday.-
- 2344 (1) The taxes levied under chapter 212, Florida Statutes,
2345 may not be collected on purchases made during the period from
2346 May 29, 2023, through September 4, 2023, on:
- 2347 (a) The sale by way of admissions, as defined in s.
2348 212.02(1), Florida Statutes, for:
- 2349 1. A live music event scheduled to be held on any date or

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2350 dates from May 29, 2023, through December 31, 2023;

2351 2. A live sporting event scheduled to be held on any date
2352 or dates from May 29, 2023, through December 31, 2023;

2353 3. A movie to be shown in a movie theater on any date or
2354 dates from May 29, 2023, through December 31, 2023;

2355 4. Entry to a museum, including any annual passes;

2356 5. Entry to a state park, including any annual passes;

2357 6. Entry to a ballet, play, or musical theatre performance
2358 scheduled to be held on any date or dates from May 29, 2023,
2359 through December 31, 2023;

2360 7. Season tickets for ballets, plays, music events, or
2361 musical theatre performances;

2362 8. Entry to a fair, festival, or cultural event scheduled
2363 to be held on any date or dates from May 29, 2023, through
2364 December 31, 2023; or

2365 9. Use of or access to private and membership clubs
2366 providing physical fitness facilities from May 29, 2023, through
2367 December 31, 2023.

2368 (b) The retail sale of boating and water activity supplies,
2369 camping supplies, fishing supplies, general outdoor supplies,
2370 residential pool supplies, children's toys and children's
2371 athletic equipment. As used in this section, the term:

2372 1. "Boating and water activity supplies" means life jackets
2373 and coolers with a sales price of \$75 or less; recreational pool
2374 tubes, pool floats, inflatable chairs, and pool toys with a
2375 sales price of \$35 or less; safety flares with a sales price of
2376 \$50 or less; water skis, wakeboards, kneeboards, and
2377 recreational inflatable water tubes or floats capable of being
2378 towed with a sales price of \$150 or less; paddleboards and

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2379 surfboards with a sales price of \$300 or less; canoes and kayaks
2380 with a sales price of \$500 or less; paddles and oars with a
2381 sales price of \$75 or less; and snorkels, goggles, and swimming
2382 masks with a sales price of \$25 or less.

2383 2. "Camping supplies" means tents with a sales price of
2384 \$200 or less; sleeping bags, portable hammocks, camping stoves,
2385 and collapsible camping chairs with a sales price of \$50 or
2386 less; and camping lanterns and flashlights with a sales price of
2387 \$30 or less.

2388 3. "Fishing supplies" means rods and reels with a sales
2389 price of \$75 or less if sold individually, or \$150 or less if
2390 sold as a set; tackle boxes or bags with a sales price of \$30 or
2391 less; and bait or fishing tackle with a sales price of \$5 or
2392 less if sold individually, or \$10 or less if multiple items are
2393 sold together. The term does not include supplies used for
2394 commercial fishing purposes.

2395 4. "General outdoor supplies" means sunscreen or insect
2396 repellant with a sales price of \$15 or less; sunglasses with a
2397 sales price of \$100 or less; binoculars with a sales prices of
2398 \$200 or less; water bottles with a sales price of \$30 or less;
2399 hydration packs with a sales price of \$50 or less; outdoor gas
2400 or charcoal grills with a sales price of \$250 or less; bicycle
2401 helmets with a sales price of \$50 or less; and bicycles with a
2402 sales price of \$500 or less.

2403 5. "Residential pool supplies" means individual residential
2404 pool and spa replacement parts, nets, filters, lights, and
2405 covers with a sales price of \$100 or less; and residential pool
2406 and spa chemicals purchased by an individual with a sales price
2407 of \$150 or less.

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2408 6. "Children's athletic equipment" means a consumer product
2409 with a sales price of \$100 or less designed or intended by the
2410 manufacturer for use by a child 12 years of age or younger when
2411 the child engages in an athletic activity. In determining
2412 whether consumer products are designed or intended for use by a
2413 child 12 years of age or younger, the following factors shall be
2414 considered:

2415 a. A statement by a manufacturer about the intended use of
2416 such product, including a label on such product if such
2417 statement is reasonable.

2418 b. Whether the product is represented in its packaging,
2419 display, promotion, or advertising as appropriate for use by
2420 children 12 years of age or younger.

2421 7. "Children's toys" means a consumer product with a sales
2422 price of \$75 or less designed or intended by the manufacturer
2423 for a child 12 years of age or younger for use by the child when
2424 the child plays. In determining whether consumer products are
2425 designed or intended for use by a child 12 years of age or
2426 younger, the following factors shall be considered:

2427 a. A statement by a manufacturer about the intended use of
2428 such product, including a label on such product if such
2429 statement is reasonable.

2430 b. Whether the product is represented in its packaging,
2431 display, promotion, or advertising as appropriate for use by
2432 children 12 years of age or younger.

2433 (2) The tax exemptions provided in this section do not
2434 apply to sales within a theme park or entertainment complex as
2435 defined in s. 509.013(9), Florida Statutes, within a public
2436 lodging establishment as defined in s. 509.013(4), Florida

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2437 Statutes, or within an airport as defined in s. 330.27(2),
2438 Florida Statutes.

2439 (3) If a purchaser of an admission purchases the admission
2440 exempt from tax pursuant to this section and subsequently
2441 resells the admission, such exempt purchaser shall collect tax
2442 on the full sales price of the resold admission.

2443 (4) The Department of Revenue is authorized, and all
2444 conditions are deemed met, to adopt emergency rules pursuant to
2445 s. 120.54(4), Florida Statutes, for the purpose of implementing
2446 this section.

2447 (5) This section shall take effect upon this act becoming a
2448 law.

2449 Section 44. Tools commonly used by skilled trade workers;
2450 Tool Time sales tax holiday.-

2451 (1) The tax levied under chapter 212, Florida Statutes, may
2452 not be collected during the period from September 2, 2023,
2453 through September 8, 2023, on the retail sale of:

2454 (a) Hand tools with a sales price of \$50 or less per item.

2455 (b) Power tools with a sales price of \$300 or less per
2456 item.

2457 (c) Power tool batteries with a sales price of \$150 or less
2458 per item.

2459 (d) Work gloves with a sales price of \$25 or less per pair.

2460 (e) Safety glasses with a sales price of \$50 or less per
2461 pair, or the equivalent if sold in sets of more than one pair.

2462 (f) Protective coveralls with a sales price of \$50 or less
2463 per item.

2464 (g) Work boots with a sales price of \$175 or less per pair.

2465 (h) Tool belts with a sales price of \$100 or less per item.

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- 2466 (i) Duffle bags or tote bags with a sales price of \$50 or
2467 less per item.
- 2468 (j) Tool boxes with a sales price of \$75 or less per item.
- 2469 (k) Tool boxes for vehicles with a sales price of \$300 or
2470 less per item.
- 2471 (l) Industry textbooks and code books with a sales price of
2472 \$125 or less per item.
- 2473 (m) Electrical voltage and testing equipment with a sales
2474 price of \$100 or less per item.
- 2475 (n) LED flashlights with a sales price of \$50 or less per
2476 item.
- 2477 (o) Shop lights with a sales price of \$100 or less per
2478 item.
- 2479 (p) Handheld pipe cutters, drain opening tools, and
2480 plumbing inspection equipment with a sales price of \$150 or less
2481 per item.
- 2482 (q) Shovels with a sales price of \$50 or less.
- 2483 (r) Rakes with a sales price of \$50 or less.
- 2484 (s) Hard hats and other head protection with a sales price
2485 of \$100 or less.
- 2486 (t) Hearing protection items with a sales price of \$75 or
2487 less.
- 2488 (u) Ladders with a sales price of \$250 or less.
- 2489 (v) Fuel cans with a sales price of \$50 or less.
- 2490 (w) High visibility safety vests with a sales price of \$30
2491 or less.
- 2492 (2) The tax exemptions provided in this section do not
2493 apply to sales within a theme park or entertainment complex as
2494 defined in s. 509.013(9), Florida Statutes, within a public

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2495 lodging establishment as defined in s. 509.013(4), Florida
2496 Statutes, or within an airport as defined in s. 330.27(2),
2497 Florida Statutes.

2498 (3) The Department of Revenue is authorized, and all
2499 conditions are deemed met, to adopt emergency rules pursuant to
2500 s. 120.54(4), Florida Statutes, for the purpose of implementing
2501 this section.

2502 Section 45. (1) The tax levied under chapter 212, Florida
2503 Statutes, may not be collected during the period from July 1,
2504 2023, through June 30, 2024, on the retail sale of a new ENERGY
2505 STAR appliance for noncommercial use.

2506 (2) As used in this section, the term "ENERGY STAR
2507 appliance" means one of the following products, if such product
2508 is designated by the United States Environmental Protection
2509 Agency and the United States Department of Energy as meeting or
2510 exceeding each agency's requirements under the ENERGY STAR
2511 program, and is affixed with an ENERGY STAR label:

2512 (a) A washing machine with a sales price of \$1,500 or less;
2513 (b) A clothes dryer with a sales price of \$1,500 or less;
2514 (c) A water heater with a sales price of \$1,500 or less; or
2515 (d) A refrigerator or combination refrigerator/freezer with
2516 a sales price of \$4,500 or less.

2517 (3) This section shall take effect upon this act becoming a
2518 law.

2519 Section 46. (1) The tax levied under chapter 212, Florida
2520 Statutes, may not be collected during the period from July 1,
2521 2023, through June 30, 2024, on the retail sale of gas ranges
2522 and cooktops.

2523 (2) As used in this section, the term "gas ranges and

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2524 cooktops” means any range or cooktop fueled by combustible gas,
2525 such as natural gas, propane, butane, liquefied petroleum gas,
2526 or other flammable gas. It does not include outdoor gas grills,
2527 camping stoves, or other portable stoves.

2528 (3) This section shall take effect upon this act becoming a
2529 law.

2530 Section 47. (1) The Department of Revenue is authorized,
2531 and all conditions are deemed met, to adopt emergency rules
2532 pursuant to s. 120.54(4), Florida Statutes, to implement the
2533 amendments made by this act to s. 212.08, Florida Statutes, the
2534 creation by this act of ss. 220.197 and 220.199, Florida
2535 Statutes, and the temporary tax exemptions for ENERGY STAR
2536 appliances and gas ranges and cooktops. Notwithstanding any
2537 other law, emergency rules adopted pursuant to this subsection
2538 are effective for 6 months after adoption and may be renewed
2539 during the pendency of procedures to adopt permanent rules
2540 addressing the subject of the emergency rules.

2541 (2) This section shall take effect upon this act becoming a
2542 law and expires July 1, 2026.

2543 Section 48. Except as otherwise provided in this act and
2544 except for this section, which shall take effect upon this act
2545 becoming a law, this act shall take effect July 1, 2023.