



283904

LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AE/2R	.	Floor: C
05/04/2023 05:38 PM	.	05/05/2023 10:28 AM
	.	

Senator Ingoglia moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

125.01 Powers and duties.—

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



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12 (r) Levy and collect taxes, both for county purposes and
13 for the providing of municipal services within any municipal
14 service taxing unit, and special assessments; borrow and expend
15 money; and issue bonds, revenue certificates, and other
16 obligations of indebtedness, which power shall be exercised in
17 such manner, and subject to such limitations, as may be provided
18 by general law. There shall be no referendum required for the
19 levy by a county of ad valorem taxes, both for county purposes
20 and for the providing of municipal services within any municipal
21 service taxing unit.

22 1. Notwithstanding any other provision of law, a county may
23 not levy special assessments for the provision of fire
24 protection services on lands classified as agricultural lands
25 under s. 193.461 unless the revenue from such assessments has
26 been pledged for debt service and is necessary to meet
27 obligations of bonds or certificates issued by the county which
28 remain outstanding on July 1, 2023, including refundings thereof
29 for debt service savings where the maturity of the debt is not
30 extended. For bonds or certificates issued after July 1, 2023,
31 special assessments securing such bonds may not be levied on
32 lands classified as agricultural under s. 193.461.

33 2. The provisions of subparagraph 1. do not apply to
34 residential structures and their curtilage land contains a
35 residential dwelling or nonresidential farm building, with the
36 exception of an agricultural pole barn, provided the
37 nonresidential farm building exceeds a just value of \$10,000.
38 Such special assessments must be based solely on the special
39 benefit accruing to that portion of the land consisting of the
40 residential dwelling and curtilage, and qualifying



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41 ~~nonresidential farm buildings. As used in this paragraph, the~~
42 ~~term "agricultural pole barn" means a nonresidential farm~~
43 ~~building in which 70 percent or more of the perimeter walls are~~
44 ~~permanently open and allow free ingress and egress.~~

45 Section 2. Paragraphs (d), (l), (m), and (n) of subsection
46 (3), subsection (4), paragraph (c) of subsection (5), and
47 subsection (6) of section 125.0104, Florida Statutes, are
48 amended to read:

49 125.0104 Tourist development tax; procedure for levying;
50 authorized uses; referendum; enforcement.—

51 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

52 (d) In addition to any 1-percent or 2-percent tax imposed
53 under paragraph (c), the governing board of the county may levy,
54 impose, and set an additional 1 percent of each dollar above the
55 tax rate set under paragraph (c) ~~by the extraordinary vote of~~
56 ~~the governing board~~ for the purposes set forth in subsection (5)
57 ~~or~~ by referendum of approval by the registered electors within
58 the county or subcounty special district pursuant to subsection
59 (6). ~~A No~~ county may not shall levy, impose, and set the tax
60 authorized under this paragraph unless the county has imposed
61 the 1-percent or 2-percent tax authorized under paragraph (c)
62 for a minimum of 3 years before ~~prior to~~ the effective date of
63 the levy and imposition of the tax authorized by this paragraph.
64 Revenues raised by the additional tax authorized under this
65 paragraph may shall not be used for debt service on or
66 refinancing of existing facilities as specified in subparagraph
67 (5) (a)1. unless approved by referendum pursuant to subsection
68 (6) ~~a resolution adopted by an extraordinary majority of the~~
69 ~~total membership of the governing board of the county.~~ If the 1-



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70 percent or 2-percent tax authorized in paragraph (c) is levied
71 within a subcounty special taxing district, the additional tax
72 authorized in this paragraph shall only be levied therein. The
73 provisions of paragraphs (4) (a)-(d) shall not apply to the
74 adoption of the additional tax authorized in this paragraph. The
75 effective date of the levy and imposition of the tax authorized
76 under this paragraph ~~is shall be~~ the first day of the second
77 month following approval of the ordinance by referendum ~~the~~
78 ~~governing board~~ or the first day of any subsequent month ~~as may~~
79 ~~be~~ specified in the ordinance. A certified copy of such
80 ordinance shall be furnished by the county to the Department of
81 Revenue within 10 days after approval of such ordinance.

82 (1) In addition to any other tax which is imposed pursuant
83 to this section, a county may impose up to an additional 1-
84 percent tax on the exercise of the privilege described in
85 paragraph (a) by ordinance approved by referendum pursuant to
86 subsection (6) ~~majority vote of the governing board of the~~
87 ~~county in order~~ to:

88 1. Pay the debt service on bonds issued to finance the
89 construction, reconstruction, or renovation of a professional
90 sports franchise facility, or the acquisition, construction,
91 reconstruction, or renovation of a retained spring training
92 franchise facility, either publicly owned and operated, or
93 publicly owned and operated by the owner of a professional
94 sports franchise or other lessee with sufficient expertise or
95 financial capability to operate such facility, and to pay the
96 planning and design costs incurred prior to the issuance of such
97 bonds.

98 2. Pay the debt service on bonds issued to finance the



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99 construction, reconstruction, or renovation of a convention
100 center, and to pay the planning and design costs incurred prior
101 to the issuance of such bonds.

102 3. Pay the operation and maintenance costs of a convention
103 center for a period of up to 10 years. Only counties that have
104 elected to levy the tax for the purposes authorized in
105 subparagraph 2. may use the tax for the purposes enumerated in
106 this subparagraph. Any county that elects to levy the tax for
107 the purposes authorized in subparagraph 2. after July 1, 2000,
108 may use the proceeds of the tax to pay the operation and
109 maintenance costs of a convention center for the life of the
110 bonds.

111 4. Promote and advertise tourism in the State of Florida
112 and nationally and internationally; however, if tax revenues are
113 expended for an activity, service, venue, or event, the
114 activity, service, venue, or event shall have as one of its main
115 purposes the attraction of tourists as evidenced by the
116 promotion of the activity, service, venue, or event to tourists.

117
118 The provision of paragraph (b) which prohibits any county
119 authorized to levy a convention development tax pursuant to s.
120 212.0305 from levying more than the 2-percent tax authorized by
121 this section, and the provisions of paragraphs (4) (a)-(d), shall
122 not apply to the additional tax authorized in this paragraph.
123 The effective date of the levy and imposition of the tax
124 authorized under this paragraph is ~~shall be~~ the first day of the
125 second month following approval of the ordinance by referendum
126 ~~the governing board~~ or the first day of any subsequent month ~~as~~
127 ~~may be~~ specified in the ordinance. A certified copy of such



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128 ordinance shall be furnished by the county to the Department of
129 Revenue within 10 days after approval of such ordinance.

130 (m)1. In addition to any other tax which is imposed
131 pursuant to this section, a high tourism impact county may
132 impose an additional 1-percent tax on the exercise of the
133 privilege described in paragraph (a) by ordinance approved by
134 referendum pursuant to subsection (6) ~~extraordinary vote of the~~
135 ~~governing board of the county~~. The tax revenues received
136 pursuant to this paragraph shall be used for one or more of the
137 authorized uses pursuant to subsection (5).

138 2. A county is considered to be a high tourism impact
139 county after the Department of Revenue has certified to such
140 county that the sales subject to the tax levied pursuant to this
141 section exceeded \$600 million during the previous calendar year,
142 or were at least 18 percent of the county's total taxable sales
143 under chapter 212 where the sales subject to the tax levied
144 pursuant to this section were a minimum of \$200 million, except
145 that no county authorized to levy a convention development tax
146 pursuant to s. 212.0305 shall be considered a high tourism
147 impact county. Once a county qualifies as a high tourism impact
148 county, it shall retain this designation for the period the tax
149 is levied pursuant to this paragraph.

150 3. The provisions of paragraphs (4) (a)-(d) shall not apply
151 to the adoption of the additional tax authorized in this
152 paragraph. The effective date of the levy and imposition of the
153 tax authorized under this paragraph is ~~shall be~~ the first day of
154 the second month following approval of the ordinance by
155 referendum ~~the governing board~~ or the first day of any
156 subsequent month ~~as may be~~ specified in the ordinance. A



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157 certified copy of such ordinance shall be furnished by the
158 county to the Department of Revenue within 10 days after
159 approval of such ordinance.

160 (n) In addition to any other tax that is imposed under this
161 section, a county that has imposed the tax under paragraph (l)
162 may impose an additional tax that is no greater than 1 percent
163 on the exercise of the privilege described in paragraph (a) by
164 ordinance approved by referendum pursuant to subsection (6) a
165 ~~majority plus one vote of the membership of the board of county~~
166 ~~commissioners in order to:~~

167 1. Pay the debt service on bonds issued to finance:

168 a. The construction, reconstruction, or renovation of a
169 facility either publicly owned and operated, or publicly owned
170 and operated by the owner of a professional sports franchise or
171 other lessee with sufficient expertise or financial capability
172 to operate such facility, and to pay the planning and design
173 costs incurred prior to the issuance of such bonds for a new
174 professional sports franchise as defined in s. 288.1162.

175 b. The acquisition, construction, reconstruction, or
176 renovation of a facility either publicly owned and operated, or
177 publicly owned and operated by the owner of a professional
178 sports franchise or other lessee with sufficient expertise or
179 financial capability to operate such facility, and to pay the
180 planning and design costs incurred prior to the issuance of such
181 bonds for a retained spring training franchise.

182 2. Promote and advertise tourism in the State of Florida
183 and nationally and internationally; however, if tax revenues are
184 expended for an activity, service, venue, or event, the
185 activity, service, venue, or event shall have as one of its main



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186 purposes the attraction of tourists as evidenced by the
187 promotion of the activity, service, venue, or event to tourists.

188
189 A county that imposes the tax authorized in this paragraph may
190 not expend any ad valorem tax revenues for the acquisition,
191 construction, reconstruction, or renovation of a facility for
192 which tax revenues are used pursuant to subparagraph 1. The
193 provision of paragraph (b) which prohibits any county authorized
194 to levy a convention development tax pursuant to s. 212.0305
195 from levying more than the 2-percent tax authorized by this
196 section shall not apply to the additional tax authorized by this
197 paragraph in counties which levy convention development taxes
198 pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to
199 the adoption of the additional tax authorized in this paragraph.
200 The effective date of the levy and imposition of the tax
201 authorized under this paragraph is the first day of the second
202 month following approval of the ordinance by referendum ~~the~~
203 ~~board of county commissioners~~ or the first day of any subsequent
204 month specified in the ordinance. A certified copy of such
205 ordinance shall be furnished by the county to the Department of
206 Revenue within 10 days after approval of the ordinance.

207 (4) ORDINANCE LEVY TAX; PROCEDURE.—

208 (a) The tourist development tax shall be levied and imposed
209 pursuant to an ordinance containing the county tourist
210 development plan prescribed under paragraph (c), enacted by the
211 governing board of the county. The ordinance levying and
212 imposing the tourist development tax shall not be effective
213 unless the electors of the county or the electors in the
214 subcounty special district in which the tax is to be levied



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215 approve the ordinance authorizing the levy and imposition of the
216 tax, in accordance with subsection (6). The effective date of
217 the levy and imposition of the tax is ~~shall be~~ the first day of
218 the second month following approval of the ordinance by
219 referendum, ~~as prescribed in subsection (6),~~ or the first day of
220 any subsequent month ~~as may be~~ specified in the ordinance. A
221 certified copy of the ordinance shall be furnished by the county
222 to the Department of Revenue within 10 days after approval of
223 such ordinance. The governing authority of any county levying
224 such tax shall notify the department, within 10 days after
225 approval of the ordinance by referendum, of the time period
226 during which the tax will be levied.

227 (b) At least 60 days before ~~prior to~~ the enactment or
228 renewal of the ordinance levying the tax, the governing board of
229 the county shall adopt a resolution establishing and appointing
230 the members of the county tourist development council, as
231 prescribed in paragraph (e), and indicating the intention of the
232 county to consider the enactment or renewal of an ordinance
233 levying and imposing the tourist development tax.

234 (c) Before a referendum to enact or renew ~~Prior to~~
235 ~~enactment~~ of the ordinance levying and imposing the tax, the
236 county tourist development council shall prepare and submit to
237 the governing board of the county for its approval a plan for
238 tourist development. The plan shall set forth the anticipated
239 net tourist development tax revenue to be derived by the county
240 for the 24 months following the levy of the tax; the tax
241 district in which the enactment or renewal of the ordinance
242 levying and imposing the tourist development tax is proposed;
243 and a list, in the order of priority, of the proposed uses of



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244 the tax revenue by specific project or special use as the same
245 are authorized under subsection (5). The plan shall include the
246 approximate cost or expense allocation for each specific project
247 or special use.

248 (d) The governing board of the county shall adopt the
249 county plan for tourist development as part of the ordinance
250 levying the tax. After enactment or renewal of the ordinance
251 levying and imposing the tax, the plan of tourist development
252 may not be substantially amended except by ordinance enacted by
253 an affirmative vote of a majority plus one additional member of
254 the governing board.

255 (e) The governing board of each county which levies and
256 imposes a tourist development tax under this section shall
257 appoint an advisory council to be known as the "... (name of
258 county)... Tourist Development Council." The council shall be
259 established by ordinance and composed of nine members who shall
260 be appointed by the governing board. The chair of the governing
261 board of the county or any other member of the governing board
262 as designated by the chair shall serve on the council. Two
263 members of the council shall be elected municipal officials, at
264 least one of whom shall be from the most populous municipality
265 in the county or subcounty special taxing district in which the
266 tax is levied. Six members of the council shall be persons who
267 are involved in the tourist industry and who have demonstrated
268 an interest in tourist development, of which members, not less
269 than three nor more than four shall be owners or operators of
270 motels, hotels, recreational vehicle parks, or other tourist
271 accommodations in the county and subject to the tax. All members
272 of the council shall be electors of the county. The governing



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273 board of the county shall have the option of designating the
274 chair of the council or allowing the council to elect a chair.
275 The chair shall be appointed or elected annually and may be
276 reelected or reappointed. The members of the council shall serve
277 for staggered terms of 4 years. The terms of office of the
278 original members shall be prescribed in the resolution required
279 under paragraph (b). The council shall meet at least once each
280 quarter and, from time to time, shall make recommendations to
281 the county governing board for the effective operation of the
282 special projects or for uses of the tourist development tax
283 revenue and perform such other duties as may be prescribed by
284 county ordinance or resolution. The council shall continuously
285 review expenditures of revenues from the tourist development
286 trust fund and shall receive, at least quarterly, expenditure
287 reports from the county governing board or its designee.
288 Expenditures which the council believes to be unauthorized shall
289 be reported to the county governing board and the Department of
290 Revenue. The governing board and the department shall review the
291 findings of the council and take appropriate administrative or
292 judicial action to ensure compliance with this section. The
293 changes in the composition of the membership of the tourist
294 development council mandated by chapter 86-4, Laws of Florida,
295 and this act shall not cause the interruption of the current
296 term of any person who is a member of a council on October 1,
297 1996.

298 (5) AUTHORIZED USES OF REVENUE.—

299 (c) A county located adjacent to the Gulf of Mexico or the
300 Atlantic Ocean, except a county that receives revenue from taxes
301 levied pursuant to s. 125.0108, which meets the following



302 criteria may use up to 10 percent of the tax revenue received
303 pursuant to this section to reimburse expenses incurred in
304 providing public safety services, including emergency medical
305 services as defined in s. 401.107(3), and law enforcement
306 services, which are needed to address impacts related to
307 increased tourism and visitors to an area. However, if taxes
308 collected pursuant to this section are used to reimburse
309 emergency medical services or public safety services for tourism
310 or special events, the governing board of a county or
311 municipality may not use such taxes to supplant the normal
312 operating expenses of an emergency medical services department,
313 a fire department, a sheriff's office, or a police department.
314 To receive reimbursement, the county must:

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

318 ~~b.2.~~ Have at least three municipalities; and

319 ~~c.3.~~ Have an estimated population of less than 275,000
320 ~~225,000~~, according to the most recent population estimate
321 prepared pursuant to s. 186.901, excluding the inmate
322 population; or

323 2. Be a fiscally constrained county as described in s.
324 218.67(1).

325
326 The board of county commissioners must by majority vote approve
327 reimbursement made pursuant to this paragraph upon receipt of a
328 recommendation from the tourist development council.

329 (6) REFERENDUM.—

330 (a) An ~~No~~ ordinance enacted or renewed by a ~~any~~ county



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331 levying the tax authorized by this section may not paragraphs
332 ~~(3) (b) and (c) shall~~ take effect until the ordinance levying and
333 imposing the tax has been approved in a referendum held at a
334 general election, as defined in s. 97.021, by a majority of the
335 electors voting in such election in the county or by a majority
336 of the electors voting in the subcounty special tax district
337 affected by the tax.

338 (b) The governing board of the county levying the tax shall
339 arrange to place a question on the ballot at a general election,
340 as defined in s. 97.021, to be held within the county, which
341 question shall be in substantially the following form:

342FOR the Tourist Development Tax
343AGAINST the Tourist Development Tax.

344 (c) If a majority of the electors voting on the question
345 approve the levy, the ordinance shall be deemed to be in effect.

346 (d) In any case where an ordinance ~~a referendum~~ levying and
347 imposing the tax has been approved by referendum pursuant to
348 this section and 15 percent of the electors in the county or 15
349 percent of the electors in the subcounty special district in
350 which the tax is levied file a petition with the board of county
351 commissioners for a referendum to repeal the tax, the board of
352 county commissioners shall cause an election to be held for the
353 repeal of the tax which election shall be subject only to the
354 outstanding bonds for which the tax has been pledged. However,
355 the repeal of the tax shall not be effective with respect to any
356 portion of taxes initially levied in November 1989, which has
357 been pledged or is being used to support bonds under paragraph
358 (3) (d) or paragraph (3) (1) until the retirement of those bonds.

359 (e) A referendum to reenact an expiring tourist development



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360 tax must be held at a general election occurring within the 48-
361 month period immediately preceding the effective date of the
362 reenacted tax, and the referendum may appear on the ballot only
363 once within the 48-month period.

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

366 125.0108 Areas of critical state concern; tourist impact
367 tax.—

368 (5) The tourist impact tax authorized by this section shall
369 take effect only upon express approval by a majority vote of
370 those qualified electors in the area or areas of critical state
371 concern in the county seeking to levy such tax, voting in a
372 referendum to be held in conjunction with a general election, as
373 defined in s. 97.021. However, if the area or areas of critical
374 state concern are greater than 50 percent of the land area of
375 the county and the tax is to be imposed throughout the entire
376 county, the tax shall take effect only upon express approval of
377 a majority of the qualified electors of the county voting in
378 such a referendum. A referendum to reenact an expiring tourist
379 impact tax must be held at a general election occurring within
380 the 48-month period immediately preceding the effective date of
381 the reenacted tax, and the referendum may appear on the ballot
382 only once within the 48-month period.

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

385 125.901 Children's services; independent special district;
386 council; powers, duties, and functions; public records
387 exemption.—

388 (1) Each county may by ordinance create an independent



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389 special district, as defined in ss. 189.012 and 200.001(8)(e),
390 to provide funding for children's services throughout the county
391 in accordance with this section. The boundaries of such district
392 shall be coterminous with the boundaries of the county. The
393 county governing body shall obtain approval at a general
394 election, as defined in s. 97.021, by a majority vote of those
395 electors voting on the question, to annually levy ad valorem
396 taxes which shall not exceed the maximum millage rate authorized
397 by this section. Any district created pursuant to the provisions
398 of this subsection shall be required to levy and fix millage
399 subject to the provisions of s. 200.065. Once such millage is
400 approved by the electorate, the district shall not be required
401 to seek approval of the electorate in future years to levy the
402 previously approved millage. However, a referendum to increase
403 the millage rate previously approved by the electors must be
404 held at a general election, and the referendum may be held only
405 once during the 48-month period preceding the effective date of
406 the increased millage.

407 (a) The governing body of the district shall be a council
408 on children's services, which may also be known as a juvenile
409 welfare board or similar name as established in the ordinance by
410 the county governing body. Such council shall consist of 10
411 members, including the superintendent of schools; a local school
412 board member; the district administrator from the appropriate
413 district of the Department of Children and Families, or his or
414 her designee who is a member of the Senior Management Service or
415 of the Selected Exempt Service; one member of the county
416 governing body; and the judge assigned to juvenile cases who
417 shall sit as a voting member of the board, except that said



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418 judge shall not vote or participate in the setting of ad valorem
419 taxes under this section. If there is more than one judge
420 assigned to juvenile cases in a county, the chief judge shall
421 designate one of said juvenile judges to serve on the board. The
422 remaining five members shall be appointed by the Governor, and
423 shall, to the extent possible, represent the demographic
424 diversity of the population of the county. After soliciting
425 recommendations from the public, the county governing body shall
426 submit to the Governor the names of at least three persons for
427 each vacancy occurring among the five members appointed by the
428 Governor, and the Governor shall appoint members to the council
429 from the candidates nominated by the county governing body. The
430 Governor shall make a selection within a 45-day period or
431 request a new list of candidates. All members appointed by the
432 Governor shall have been residents of the county for the
433 previous 24-month period. Such members shall be appointed for 4-
434 year terms, except that the length of the terms of the initial
435 appointees shall be adjusted to stagger the terms. The Governor
436 may remove a member for cause or upon the written petition of
437 the county governing body. If any of the members of the council
438 required to be appointed by the Governor under the provisions of
439 this subsection shall resign, die, or be removed from office,
440 the vacancy thereby created shall, as soon as practicable, be
441 filled by appointment by the Governor, using the same method as
442 the original appointment, and such appointment to fill a vacancy
443 shall be for the unexpired term of the person who resigns, dies,
444 or is removed from office.

445 (b) However, any county as defined in s. 125.011(1) may
446 instead have a governing body consisting of 33 members,



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447 including the superintendent of schools, or his or her designee;
448 two representatives of public postsecondary education
449 institutions located in the county; the county manager or the
450 equivalent county officer; the district administrator from the
451 appropriate district of the Department of Children and Families,
452 or the administrator's designee who is a member of the Senior
453 Management Service or the Selected Exempt Service; the director
454 of the county health department or the director's designee; the
455 state attorney for the county or the state attorney's designee;
456 the chief judge assigned to juvenile cases, or another juvenile
457 judge who is the chief judge's designee and who shall sit as a
458 voting member of the board, except that the judge may not vote
459 or participate in setting ad valorem taxes under this section;
460 an individual who is selected by the board of the local United
461 Way or its equivalent; a member of a locally recognized faith-
462 based coalition, selected by that coalition; a member of the
463 local chamber of commerce, selected by that chamber or, if more
464 than one chamber exists within the county, a person selected by
465 a coalition of the local chambers; a member of the early
466 learning coalition, selected by that coalition; a representative
467 of a labor organization or union active in the county; a member
468 of a local alliance or coalition engaged in cross-system
469 planning for health and social service delivery in the county,
470 selected by that alliance or coalition; a member of the local
471 Parent-Teachers Association/Parent-Teacher-Student Association,
472 selected by that association; a youth representative selected by
473 the local school system's student government; a local school
474 board member appointed by the chair of the school board; the
475 mayor of the county or the mayor's designee; one member of the



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476 county governing body, appointed by the chair of that body; a
477 member of the state Legislature who represents residents of the
478 county, selected by the chair of the local legislative
479 delegation; an elected official representing the residents of a
480 municipality in the county, selected by the county municipal
481 league; and 4 members-at-large, appointed to the council by the
482 majority of sitting council members. The remaining 7 members
483 shall be appointed by the Governor in accordance with procedures
484 set forth in paragraph (a), except that the Governor may remove
485 a member for cause or upon the written petition of the council.
486 Appointments by the Governor must, to the extent reasonably
487 possible, represent the geographic and demographic diversity of
488 the population of the county. Members who are appointed to the
489 council by reason of their position are not subject to the
490 length of terms and limits on consecutive terms as provided in
491 this section. The remaining appointed members of the governing
492 body shall be appointed to serve 2-year terms, except that those
493 members appointed by the Governor shall be appointed to serve 4-
494 year terms, and the youth representative and the legislative
495 delegate shall be appointed to serve 1-year terms. A member may
496 be reappointed; however, a member may not serve for more than
497 three consecutive terms. A member is eligible to be appointed
498 again after a 2-year hiatus from the council.

499 (c) This subsection does not prohibit a county from
500 exercising such power as is provided by general or special law
501 to provide children's services or to create a special district
502 to provide such services.

503 Section 5. Subsection (1) of section 194.036, Florida
504 Statutes, is amended to read:



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505 194.036 Appeals.—Appeals of the decisions of the board
506 shall be as follows:

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

510 (a) The property appraiser determines and affirmatively
511 asserts in any legal proceeding that there is a specific
512 constitutional or statutory violation, or a specific violation
513 of administrative rules, in the decision of the board, except
514 that nothing herein shall authorize the property appraiser to
515 institute any suit to challenge the validity of any portion of
516 the constitution or of any duly enacted legislative act of this
517 state.†

518 (b) There is a variance from the property appraiser's
519 assessed value in excess of the following: 20 ~~15~~ percent
520 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~
521 percent variance from any assessment in excess of \$250,000
522 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 10 ~~7.5~~ percent
523 variance from any assessment in excess of \$1 million ~~\$500,000~~
524 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from
525 any assessment in excess of \$2.5 ~~\$1~~ million.† ~~or~~

526 (c) There is an assertion by the property appraiser to the
527 Department of Revenue that there exists a consistent and
528 continuous violation of the intent of the law or administrative
529 rules by the value adjustment board in its decisions. The
530 property appraiser shall notify the department of those portions
531 of the tax roll for which the assertion is made. The department
532 shall thereupon notify the clerk of the board who shall, within
533 15 days of the notification by the department, send the written



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534 decisions of the board to the department. Within 30 days of the
535 receipt of the decisions by the department, the department shall
536 notify the property appraiser of its decision relative to
537 further judicial proceedings. If the department finds upon
538 investigation that a consistent and continuous violation of the
539 intent of the law or administrative rules by the board has
540 occurred, it shall so inform the property appraiser, who may
541 thereupon bring suit in circuit court against the value
542 adjustment board for injunctive relief to prohibit continuation
543 of the violation of the law or administrative rules and for a
544 mandatory injunction to restore the tax roll to its just value
545 in such amount as determined by judicial proceeding. However,
546 when a final judicial decision is rendered as a result of an
547 appeal filed pursuant to this paragraph which alters or changes
548 an assessment of a parcel of property of any taxpayer not a
549 party to such procedure, such taxpayer shall have 60 days from
550 the date of the final judicial decision to file an action to
551 contest such altered or changed assessment pursuant to s.
552 194.171(1), and the provisions of s. 194.171(2) shall not bar
553 such action.

554 Section 6. Effective upon this act becoming a law,
555 paragraph (b) of subsection (1), subsection (3), paragraph (b)
556 of subsection (4), and paragraph (b) of subsection (6) of
557 section 196.081, Florida Statutes, are amended to read:

558 196.081 Exemption for certain permanently and totally
559 disabled veterans and for surviving spouses of veterans;
560 exemption for surviving spouses of first responders who die in
561 the line of duty.-

562 (1)



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563 (b) If legal or beneficial title to property is acquired
564 between January 1 and November 1 of any year by a veteran or his
565 or her surviving spouse receiving an exemption under this
566 section on another property for that tax year, the veteran or
567 his or her surviving spouse is entitled to ~~may receive~~ a refund,
568 prorated as of the date of transfer, of the ad valorem taxes
569 paid for the newly acquired property if he or she applies for
570 and receives an exemption under this section for the newly
571 acquired property in the next tax year. If the property
572 appraiser finds that the applicant is entitled to an exemption
573 under this section for the newly acquired property, the property
574 appraiser shall immediately make such entries upon the tax rolls
575 of the county that are necessary to allow the prorated refund of
576 taxes for the previous tax year.

577 (3) If the totally and permanently disabled veteran
578 predeceases his or her spouse and if, upon the death of the
579 veteran, the spouse holds the legal or beneficial title to the
580 homestead and permanently resides thereon as specified in s.
581 196.031, the exemption from taxation carries over to the benefit
582 of the veteran's spouse until such time as he or she remarries
583 or sells or otherwise disposes of the property. If the spouse
584 sells the property, the spouse may transfer an exemption not to
585 exceed the amount granted from the most recent ad valorem tax
586 roll ~~may be transferred~~ to his or her new residence, as long as
587 it is used as his or her primary residence and he or she does
588 not remarry.

589 (4) Any real estate that is owned and used as a homestead
590 by the surviving spouse of a veteran who died from service-
591 connected causes while on active duty as a member of the United



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592 States Armed Forces and for whom a letter from the United States
593 Government or United States Department of Veterans Affairs or
594 its predecessor has been issued certifying that the veteran who
595 died from service-connected causes while on active duty is
596 exempt from taxation if the veteran was a permanent resident of
597 this state on January 1 of the year in which the veteran died.

598 (b) The tax exemption carries over to the benefit of the
599 veteran's surviving spouse as long as the spouse holds the legal
600 or beneficial title to the homestead, permanently resides
601 thereon as specified in s. 196.031, and does not remarry. If the
602 surviving spouse sells the property, the spouse may transfer an
603 exemption not to exceed the amount granted under the most recent
604 ad valorem tax roll ~~may be transferred~~ to his or her new
605 residence as long as it is used as his or her primary residence
606 and he or she does not remarry.

607 (6) Any real estate that is owned and used as a homestead
608 by the surviving spouse of a first responder who died in the
609 line of duty while employed by the state or any political
610 subdivision of the state, including authorities and special
611 districts, and for whom a letter from the state or appropriate
612 political subdivision of the state, or other authority or
613 special district, has been issued which legally recognizes and
614 certifies that the first responder died in the line of duty
615 while employed as a first responder is exempt from taxation if
616 the first responder and his or her surviving spouse were
617 permanent residents of this state on January 1 of the year in
618 which the first responder died.

619 (b) The tax exemption applies as long as the surviving
620 spouse holds the legal or beneficial title to the homestead,



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621 permanently resides thereon as specified in s. 196.031, and does
622 not remarry. If the surviving spouse sells the property, the
623 spouse may transfer an exemption not to exceed the amount
624 granted under the most recent ad valorem tax roll ~~may be~~
625 ~~transferred~~ to his or her new residence if it is used as his or
626 her primary residence and he or she does not remarry.

627 Section 7. (1) The amendments made by section 6 of this act
628 to s. 196.081, Florida Statutes, are remedial and clarifying in
629 nature and do not provide a basis for an assessment of any tax
630 or create a right to a refund of any tax paid before the date
631 this act becomes a law.

632 (2) This section takes effect upon becoming a law.

633 Section 8. Paragraph (b) of subsection (1) and subsections
634 (4) and (6) of section 196.081, Florida Statutes, as amended by
635 this act, are amended to read:

636 196.081 Exemption for certain permanently and totally
637 disabled veterans and for surviving spouses of veterans;
638 exemption for surviving spouses of first responders who die in
639 the line of duty.-

640 (1)

641 (b)1. If legal or beneficial title to property is acquired
642 between January 1 and November 1 of any year by a veteran or his
643 or her surviving spouse receiving an exemption under this
644 section on another property for that tax year, the veteran or
645 his or her surviving spouse is entitled to a refund, prorated as
646 of the date of transfer, of the ad valorem taxes paid for the
647 newly acquired property if he or she applies for and receives an
648 exemption under this section for the newly acquired property in
649 the next tax year. If the property appraiser finds that the



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650 applicant is entitled to an exemption under this section for the
651 newly acquired property, the property appraiser shall
652 immediately make such entries upon the tax rolls of the county
653 that are necessary to allow the prorated refund of taxes for the
654 previous tax year.

655 2. If legal or beneficial title to property is acquired
656 between January 1 and November 1 of any year by a veteran or his
657 or her surviving spouse who is not receiving an exemption under
658 this section on another property for that tax year, and as of
659 January 1 of that tax year, the veteran was honorably discharged
660 with a service-connected total and permanent disability and for
661 whom a letter from the United States Government or United States
662 Department of Veterans Affairs or its predecessor has been
663 issued certifying that the veteran is totally and permanently
664 disabled, the veteran or his or her surviving spouse is entitled
665 to a refund, prorated as of the date of transfer, of the ad
666 valorem taxes paid for the newly acquired property if he or she
667 applies for and receives an exemption under this section for the
668 newly acquired property in the next tax year. If the property
669 appraiser finds that the applicant is entitled to an exemption
670 under this section for the newly acquired property, the property
671 appraiser shall immediately make such entries upon the tax rolls
672 of the county that are necessary to allow the prorated refund of
673 taxes for the previous tax year.

674 (4) Any real estate that is owned and used as a homestead
675 by the surviving spouse of a veteran who died from service-
676 connected causes while on active duty as a member of the United
677 States Armed Forces and for whom a letter from the United States
678 Government or United States Department of Veterans Affairs or



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679 its predecessor has been issued certifying that the veteran who
680 died from service-connected causes while on active duty is
681 exempt from taxation ~~if the veteran was a permanent resident of~~
682 ~~this state on January 1 of the year in which the veteran died.~~

683 (a) The production of the letter by the surviving spouse
684 which attests to the veteran's death while on active duty is
685 prima facie evidence that the surviving spouse is entitled to
686 the exemption.

687 (b) The tax exemption carries over to the benefit of the
688 veteran's surviving spouse as long as the spouse holds the legal
689 or beneficial title to the homestead, permanently resides
690 thereon as specified in s. 196.031, and does not remarry. If the
691 surviving spouse sells the property, the spouse may transfer an
692 exemption not to exceed the amount granted under the most recent
693 ad valorem tax roll to his or her new residence as long as it is
694 used as his or her primary residence and he or she does not
695 remarry.

696 (6) Any real estate that is owned and used as a homestead
697 by the surviving spouse of a first responder who died in the
698 line of duty while employed by the United States Government, the
699 state, or any political subdivision of the state, including
700 authorities and special districts, and for whom a letter from
701 the United States Government, the state, or appropriate
702 political subdivision of the state, or other authority or
703 special district, has been issued which legally recognizes and
704 certifies that the first responder died in the line of duty
705 while employed as a first responder is exempt from taxation ~~if~~
706 ~~the first responder and his or her surviving spouse were~~
707 ~~permanent residents of this state on January 1 of the year in~~



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708 ~~which the first responder died.~~

709 (a) The production of the letter by the surviving spouse
710 which attests to the first responder's death in the line of duty
711 is prima facie evidence that the surviving spouse is entitled to
712 the exemption.

713 (b) The tax exemption applies as long as the surviving
714 spouse holds the legal or beneficial title to the homestead,
715 permanently resides thereon as specified in s. 196.031, and does
716 not remarry. If the surviving spouse sells the property, the
717 spouse may transfer an exemption not to exceed the amount
718 granted under the most recent ad valorem tax roll to his or her
719 new residence if it is used as his or her primary residence and
720 he or she does not remarry.

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

723 1. "First responder" means a federal law enforcement
724 officer as defined in s. 901.1505(1), a law enforcement officer
725 or correctional officer as defined in s. 943.10, a firefighter
726 as defined in s. 633.102, or an emergency medical technician or
727 paramedic as defined in s. 401.23 who is a full-time paid
728 employee, part-time paid employee, or unpaid volunteer.

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

730 a. While engaging in law enforcement;

731 b. While performing an activity relating to fire
732 suppression and prevention;

733 c. While responding to a hazardous material emergency;

734 d. While performing rescue activity;

735 e. While providing emergency medical services;

736 f. While performing disaster relief activity;



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737 g. While otherwise engaging in emergency response activity;
738 or

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

742
743 A heart attack or stroke that causes death or causes an injury
744 resulting in death must occur within 24 hours after an event or
745 activity enumerated in this subparagraph and must be directly
746 and proximately caused by the event or activity in order to be
747 considered as having occurred in the line of duty.

748 Section 9. The amendments made by section 8 of this act to
749 s. 196.081, Florida Statutes, first apply to the 2024 ad valorem
750 tax roll.

751 Section 10. Subsection (3) of section 196.196, Florida
752 Statutes, is amended, and subsection (6) is added to that
753 section, to read:

754 196.196 Determining whether property is entitled to
755 charitable, religious, scientific, or literary exemption.-

756 (3) Property owned by an exempt organization is used for a
757 religious purpose if the institution has taken affirmative steps
758 to prepare the property for use as a house of public worship.
759 The term "affirmative steps" means environmental or land use
760 permitting activities, creation of architectural plans or
761 schematic drawings, land clearing or site preparation,
762 construction or renovation activities, or other similar
763 activities that demonstrate a commitment of the property to a
764 religious use as a house of public worship. For purposes of this
765 section ~~subsection~~, the term "public worship" means religious



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766 worship services and those other activities that are incidental
767 to religious worship services, such as educational activities,
768 parking, recreation, partaking of meals, and fellowship.

769 (6) Property that is used as a parsonage, burial grounds,
770 or tomb and is owned by an exempt organization that owns a house
771 of public worship is used for a religious purpose.

772 Section 11. The amendments made by this act to s. 196.196,
773 Florida Statutes, are remedial and clarifying in nature and do
774 not provide a basis for an assessment of any tax or create a
775 right to a refund of any tax paid before July 1, 2023.

776 Section 12. Section 196.198, Florida Statutes, is amended
777 to read:

778 196.198 Educational property exemption.—Educational
779 institutions within this state and their property used by them
780 or by any other exempt entity or educational institution
781 exclusively for educational purposes are exempt from taxation.
782 Sheltered workshops providing rehabilitation and retraining of
783 individuals who have disabilities and exempted by a certificate
784 under s. (d) of the federal Fair Labor Standards Act of 1938, as
785 amended, are declared wholly educational in purpose and are
786 exempt from certification, accreditation, and membership
787 requirements set forth in s. 196.012. Those portions of property
788 of college fraternities and sororities certified by the
789 president of the college or university to the appropriate
790 property appraiser as being essential to the educational process
791 are exempt from ad valorem taxation. The use of property by
792 public fairs and expositions chartered by chapter 616 is
793 presumed to be an educational use of such property and is exempt
794 from ad valorem taxation to the extent of such use. Property



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795 used exclusively for educational purposes shall be deemed owned
796 by an educational institution if the entity owning 100 percent
797 of the educational institution is owned by the identical persons
798 who own the property, or if the entity owning 100 percent of the
799 educational institution and the entity owning the property are
800 owned by the identical natural persons, or if the educational
801 institution is a lessee that owns the leasehold interest in a
802 bona fide lease for a nominal amount per year having an original
803 term of 98 years or more. Land, buildings, and other
804 improvements to real property used exclusively for educational
805 purposes shall be deemed owned by an educational institution if
806 the entity owning 100 percent of the land is a nonprofit entity
807 and the land is used, under a ground lease or other contractual
808 arrangement, by an educational institution that owns the
809 buildings and other improvements to the real property, is a
810 nonprofit entity under s. 501(c)(3) of the Internal Revenue
811 Code, and provides education limited to students in
812 prekindergarten through grade 8. Land, buildings, and other
813 improvements to real property used exclusively for educational
814 purposes are deemed owned by an educational institution if the
815 educational institution that currently uses the land, buildings,
816 and other improvements for educational purposes received the
817 exemption under this section on the same property in any 10
818 consecutive prior years, or, is an educational institution
819 described in s. 212.0602, and, under a lease, the educational
820 institution is responsible for any taxes owed and for ongoing
821 maintenance and operational expenses for the land, buildings,
822 and other improvements. For such leasehold properties, the
823 educational institution shall receive the full benefit of the



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824 exemption. The owner of the property shall disclose to the
825 educational institution the full amount of the benefit derived
826 from the exemption and the method for ensuring that the
827 educational institution receives the benefit. Notwithstanding
828 ss. 196.195 and 196.196, property owned by a house of public
829 worship and used by an educational institution for educational
830 purposes limited to students in preschool through grade 8 shall
831 be exempt from ad valorem taxes. If legal title to property is
832 held by a governmental agency that leases the property to a
833 lessee, the property shall be deemed to be owned by the
834 governmental agency and used exclusively for educational
835 purposes if the governmental agency continues to use such
836 property exclusively for educational purposes pursuant to a
837 sublease or other contractual agreement with that lessee. If the
838 title to land is held by the trustee of an irrevocable inter
839 vivos trust and if the trust grantor owns 100 percent of the
840 entity that owns an educational institution that is using the
841 land exclusively for educational purposes, the land is deemed to
842 be property owned by the educational institution for purposes of
843 this exemption. Property owned by an educational institution
844 shall be deemed to be used for an educational purpose if the
845 institution has taken affirmative steps to prepare the property
846 for educational use. The term "affirmative steps" means
847 environmental or land use permitting activities, creation of
848 architectural plans or schematic drawings, land clearing or site
849 preparation, construction or renovation activities, or other
850 similar activities that demonstrate commitment of the property
851 to an educational use.

852 Section 13. Section 197.319, Florida Statutes, is amended



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853 to read:

854 197.319 Refund of taxes for residential improvements
855 rendered uninhabitable by a catastrophic event.—

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

857 (a) "Catastrophic event" means an event of misfortune or
858 calamity that renders one or more residential improvements
859 uninhabitable. The term ~~It~~ does not include an event caused,
860 directly or indirectly, by the property owner with the intent to
861 damage or destroy the residential improvement.

862 (b) "Catastrophic event refund" means the product arrived
863 at by multiplying the damage differential by the amount of
864 timely paid taxes that were initially levied in the year in
865 which the catastrophic event occurred.

866 (c) "Damage differential" means the product arrived at by
867 multiplying the percent change in value by a ratio, the
868 numerator of which is the number of days the residential
869 improvement was rendered uninhabitable in the year in which the
870 catastrophic event occurred, and the denominator of which is
871 365.

872 (d) "Percent change in value" means the difference between
873 the a residential parcel's just value of a residential parcel as
874 of January 1 of the year in which the catastrophic event
875 occurred and its postcatastrophic event just value, expressed as
876 a percentage of the parcel's just value as of January 1 of the
877 year in which the catastrophic event occurred.

878 (e) "Postcatastrophic event just value" means the just
879 value of the residential parcel on January 1 of the year in
880 which a catastrophic event occurred, adjusted by subtracting
881 ~~reduced to reflect~~ the just value of the residential improvement



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882 ~~on January 1 of the year in which a catastrophic event occurred~~
883 ~~of the residential parcel after the catastrophic event that~~
884 ~~rendered the residential improvement thereon uninhabitable and~~
885 ~~before any subsequent repairs. For purposes of this paragraph, a~~
886 ~~residential improvement that is uninhabitable has no value~~
887 ~~attached to it. The catastrophic event refund is determined only~~
888 ~~for purposes of calculating tax refunds for the year or years in~~
889 ~~which the residential improvement is uninhabitable as a result~~
890 ~~of the catastrophic event and does not determine a parcel's just~~
891 ~~value as of January 1 each year.~~

892 (f) "Residential improvement" means a residential dwelling
893 or house on real estate used and owned as a homestead as defined
894 in s. 196.012(13) or as nonhomestead residential property as
895 defined in s. 193.1554(1). A residential improvement does not
896 include a structure that is not essential to the use and
897 occupancy of the residential dwelling or house, including, but
898 not limited to, a detached utility building, detached carport,
899 detached garage, bulkhead, fence, or swimming pool, and does not
900 include land.

901 (g) "Uninhabitable" means the loss of use and occupancy of
902 a residential improvement for the purpose for which it was
903 constructed resulting from damage to or destruction of, or from
904 a condition that compromises the structural integrity of, the
905 residential improvement which was caused by a catastrophic
906 event, as evidenced by documentation, including, but not limited
907 to, utility bills, insurance information, contractors'
908 statements, building permit applications, or building inspection
909 certificates of occupancy.

910 (2) If a residential improvement is rendered uninhabitable



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911 for at least 30 days due to a catastrophic event, taxes
912 originally levied and paid for the year in which the
913 catastrophic event occurred may be refunded in the following
914 manner:

915 (a) The property owner must file an application for refund
916 with the property appraiser on a form prescribed by the
917 department and furnished by the property appraiser.

918 ~~1. If the residential improvement is restored to a~~
919 ~~habitable condition before December 1 of the year in which the~~
920 ~~catastrophic event occurred, no sooner than 30 days after the~~
921 ~~residential improvement that was rendered uninhabitable has been~~
922 ~~restored to a habitable condition; or~~

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

926
927 ~~The application for refund must be made on a form prescribed by~~
928 ~~the department and furnished by the property appraiser. The~~
929 ~~property appraiser may request supporting documentation be~~
930 ~~submitted along with the application, including, but not limited~~
931 ~~to, utility bills, insurance information, contractors'~~
932 ~~statements, building permit applications, or building inspection~~
933 ~~certificates of occupancy, for purposes of determining~~
934 ~~conditions of uninhabitability and subsequent habitability~~
935 ~~following any repairs.~~

936 (b) The application for refund must describe the
937 catastrophic event and identify the residential parcel upon
938 which the residential improvement was rendered uninhabitable by
939 a catastrophic event, the date on which the catastrophic event



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940 occurred, and the number of days the residential improvement was
941 uninhabitable during the calendar year in which the catastrophic
942 event occurred. For purposes of determining uninhabitability,
943 the application must be accompanied by supporting documentation,
944 including, but not limited to, utility bills, insurance
945 information, contractors' statements, building permit
946 applications, or building inspection certificates of occupancy.

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

949 (d) ~~Upon receipt of an application for refund,~~ The property
950 appraiser shall review ~~must investigate the statements contained~~
951 ~~in~~ the application and ~~to~~ determine if the applicant is entitled
952 to a refund of taxes. No later than April 1 of the year
953 following the date on which the catastrophic event occurred, the
954 property appraiser must:

955 1. Notify the applicant if the property appraiser
956 determines that the applicant is not entitled to a refund. If
957 the property appraiser determines that the applicant is not
958 entitled to a refund, the applicant may file a petition with the
959 value adjustment board, pursuant to s. 194.011(3), requesting
960 that the refund be granted. The petition must be filed with the
961 value adjustment board on or before the 30th day following the
962 issuance of the notice by the property appraiser.

963 2. ~~(e) If the property appraiser determines that the~~
964 ~~applicant is entitled to a refund, the property appraiser must~~
965 Issue an official written statement to the tax collector and the
966 applicant within 30 days after the determination, but no later
967 than by April 1 of the year following the date on which the
968 catastrophic event occurred, if the property appraiser



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969 determines that the applicant is entitled to a refund. The
970 statement must provide,~~that provides:~~

971 a.1. The just value of the residential improvement as
972 determined by the property appraiser on January 1 of the year in
973 which the catastrophic event for which the applicant is claiming
974 a refund occurred.

975 b.2. The number of days during the calendar year during
976 which the residential improvement was uninhabitable.

977 c.3. The postcatastrophic event just value of the
978 residential parcel as determined by the property appraiser.

979 d.4. The percent change in value applicable to the
980 residential parcel.

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

984 (a) If the property taxes for the year in which the
985 catastrophic event occurred have been paid, the tax collector
986 must and process a refund in an amount equal to the catastrophic
987 event refund.

988 (b) If the property taxes for the year in which the
989 catastrophic event occurred have not been paid, the tax
990 collector must process a refund in an amount equal to the
991 catastrophic event refund only upon receipt of timely payment of
992 the property taxes for the year in which the catastrophic event
993 occurred.

994 (4) Any person who is qualified to have his or her property
995 taxes refunded under this section ~~subsection (2)~~ but fails to
996 file an application by March 1 of the year immediately following
997 the year in which the catastrophic event occurred may file an



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998 application for refund under this section ~~subsection~~ and may
999 file a petition with the value adjustment board, pursuant to s.
1000 194.011(3), requesting that a refund under this section
1001 ~~subsection~~ be granted. Such petition may be filed at any time
1002 during the taxable year on or before the 25th day following the
1003 mailing of the notice of proposed property taxes and non-ad
1004 valorem assessments by the property appraiser as provided in s.
1005 194.011(1). Upon reviewing the petition, if the person is
1006 qualified to receive the refund under this section ~~subsection~~
1007 and demonstrates particular extenuating circumstances determined
1008 by the property appraiser or the value adjustment board to
1009 warrant granting a late application for refund, the property
1010 appraiser or the value adjustment board may grant a refund.

1011 (5) By September 1 of each year, the tax collector shall
1012 notify:

1013 (a) The department of the total reduction in taxes for all
1014 properties that qualified for a refund pursuant to this section
1015 for the year.

1016 (b) The governing board of each affected local government
1017 of the reduction in such local government's taxes that occurred
1018 pursuant to this section.

1019 (6) For purposes of this section, a residential improvement
1020 that is uninhabitable has no value.

1021 (7) The catastrophic event refund is determined only for
1022 purposes of calculating tax refunds for the year in which the
1023 residential improvement is uninhabitable as a result of the
1024 catastrophic event and does not determine a parcel's just value
1025 as of January 1 any subsequent year.

1026 (8)-(6) This section does not affect the requirements of s.



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1027 197.333.

1028 Section 14. The amendments made by this act to s. 197.319,
1029 Florida Statutes, first apply to the 2024 tax roll.

1030 Section 15. Subsection (2) of section 199.145, Florida
1031 Statutes, is amended to read:

1032 199.145 Corrective mortgages; assignments; assumptions;
1033 refinancing.-

1034 (2) (a) No additional nonrecurring tax shall be due upon the
1035 assignment by the obligee of a note, bond, or other obligation
1036 for the payment of money upon which a nonrecurring tax has
1037 previously been paid.

1038 (b) A note or mortgage for a federal small business loan
1039 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1040 known as a 504 loan, which specifies the Small Business
1041 Administration as the obligee or mortgagee and increases the
1042 principal balance of a note or mortgage which is part of an
1043 interim loan for purposes of debenture guarantee funding upon
1044 which nonrecurring tax has previously been paid, is subject to
1045 additional tax only on the increase above the current principal
1046 balance. The obligor and mortgagor must be the same as on the
1047 prior note or mortgage and there may not be new or additional
1048 obligors or mortgagors. The prior note or the book and page
1049 number of the recorded interim mortgage must be referenced in
1050 the Small Business Administration note or mortgage.

1051 Section 16. Subsection (3) of section 201.08, Florida
1052 Statutes, is amended to read:

1053 201.08 Tax on promissory or nonnegotiable notes, written
1054 obligations to pay money, or assignments of wages or other
1055 compensation; exception.-



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1056 (3) (a) No tax shall be required on promissory notes
1057 executed for students to receive financial aid from federal or
1058 state educational assistance programs, from loans guaranteed by
1059 the Federal Government or the state when federal regulations
1060 prohibit the assessment of such taxes against the borrower, or
1061 for any financial aid program administered by a state university
1062 or community college, and the holders of such promissory notes
1063 shall not lose any rights incident to the payment of such tax.

1064 (b) A note or mortgage for a federal small business loan
1065 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
1066 known as a 504 loan, which specifies the Small Business
1067 Administration as the obligee or mortgagee and increases the
1068 principal balance of a note or mortgage which is part of an
1069 interim loan for purposes of debenture guarantee funding upon
1070 which documentary stamp tax has previously been paid, is subject
1071 to additional tax only on the increase above the current
1072 principal balance. The obligor and mortgagor must be the same as
1073 on the prior note or mortgage and there may not be new or
1074 additional obligors or mortgagors. The prior note or the book
1075 and page number of the recorded interim mortgage must be
1076 referenced in the Small Business Administration note or
1077 mortgage.

1078 Section 17. Subsections (1) and (5) of section 202.19,
1079 Florida Statutes, are amended, and paragraph (d) is added to
1080 subsection (2) of that section, to read:

1081 202.19 Authorization to impose local communications
1082 services tax.—

1083 (1) The governing authority of each county and municipality
1084 may, by ordinance, levy a local ~~discretionary~~ communications



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1085 services tax as provided in this section.

1086 (2)

1087 (d) The local communications services tax rate in effect on
1088 January 1, 2023, may not be increased before January 1, 2026.

1089 (5) In addition to the communications services taxes
1090 authorized by subsection (1), a discretionary sales surtax that
1091 a county or school board has levied under s. 212.055 is imposed
1092 as a local communications services tax under this section, and
1093 the rate shall be determined in accordance with s. 202.20(3).
1094 However, any increase to the discretionary sales surtax levied
1095 under s. 212.055 on or after January 1, 2023, may not be added
1096 to the local communications services tax under this section
1097 before January 1, 2026.

1098 (a) Except as otherwise provided in this subsection, each
1099 such tax rate shall be applied, in addition to the other tax
1100 rates applied under this chapter, to communications services
1101 subject to tax under s. 202.12 which:

- 1102 1. Originate or terminate in this state; and
1103 2. Are charged to a service address in the county.

1104 (b) With respect to private communications services, the
1105 tax shall be on the sales price of such services provided within
1106 the county, which shall be determined in accordance with the
1107 following provisions:

- 1108 1. Any charge with respect to a channel termination point
1109 located within such county;
1110 2. Any charge for the use of a channel between two channel
1111 termination points located in such county; and
1112 3. Where channel termination points are located both within
1113 and outside of such county:



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1114 a. If any segment between two such channel termination
1115 points is separately billed, 50 percent of such charge; and

1116 b. If any segment of the circuit is not separately billed,
1117 an amount equal to the total charge for such circuit multiplied
1118 by a fraction, the numerator of which is the number of channel
1119 termination points within such county and the denominator of
1120 which is the total number of channel termination points of the
1121 circuit.

1122 Section 18. Subsections (3) and (8) of section 206.9952,
1123 Florida Statutes, are amended to read:

1124 206.9952 Application for license as a natural gas fuel
1125 retailer.—

1126 (3) (a) Any person who acts as a natural gas retailer and
1127 does not hold a valid natural gas fuel retailer license shall
1128 pay a penalty of \$200 for each month of operation without a
1129 license. This paragraph expires December 31, 2025 ~~2023~~.

1130 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
1131 a natural gas fuel retailer and does not hold a valid natural
1132 gas fuel retailer license shall pay a penalty of 25 percent of
1133 the tax assessed on the total purchases made during the
1134 unlicensed period.

1135 (8) With the exception of a state or federal agency or a
1136 political subdivision licensed under this chapter, each person,
1137 as defined in this part, who operates as a natural gas fuel
1138 retailer shall report monthly to the department and pay a tax on
1139 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1140 Section 19. Subsection (2) of section 206.9955, Florida
1141 Statutes, is amended to read:

1142 206.9955 Levy of natural gas fuel tax.—



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1143 (2) Effective January 1, 2026 ~~2024~~, the following taxes
1144 shall be imposed:

1145 (a) An excise tax of 4 cents upon each motor fuel
1146 equivalent gallon of natural gas fuel.

1147 (b) An additional tax of 1 cent upon each motor fuel
1148 equivalent gallon of natural gas fuel, which is designated as
1149 the "ninth-cent fuel tax."

1150 (c) An additional tax of 1 cent on each motor fuel
1151 equivalent gallon of natural gas fuel by each county, which is
1152 designated as the "local option fuel tax."

1153 (d) An additional tax on each motor fuel equivalent gallon
1154 of natural gas fuel, which is designated as the "State
1155 Comprehensive Enhanced Transportation System Tax," at a rate
1156 determined pursuant to this paragraph. Before January 1, 2026
1157 ~~2024~~, and each year thereafter, the department shall determine
1158 the tax rate applicable to the sale of natural gas fuel for the
1159 following 12-month period beginning January 1, rounded to the
1160 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
1161 per gallon by the percentage change in the average of the
1162 Consumer Price Index issued by the United States Department of
1163 Labor for the most recent 12-month period ending September 30,
1164 compared to the base year average, which is the average for the
1165 12-month period ending September 30, 2013.

1166 (e)1. An additional tax is imposed on each motor fuel
1167 equivalent gallon of natural gas fuel for the privilege of
1168 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
1169 year thereafter, the department shall determine the tax rate
1170 applicable to the sale of natural gas fuel, rounded to the
1171 nearest tenth of a cent, for the following 12-month period



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1172 beginning January 1, by adjusting the tax rate of 9.2 cents per
1173 gallon by the percentage change in the average of the Consumer
1174 Price Index issued by the United States Department of Labor for
1175 the most recent 12-month period ending September 30, compared to
1176 the base year average, which is the average for the 12-month
1177 period ending September 30, 2013.

1178 2. The department is authorized to adopt rules and publish
1179 forms to administer this paragraph.

1180 Section 20. Subsection (1) of section 206.996, Florida
1181 Statutes, is amended to read:

1182 206.996 Monthly reports by natural gas fuel retailers;
1183 deductions.—

1184 (1) For the purpose of determining the amount of taxes
1185 imposed by s. 206.9955, each natural gas fuel retailer shall
1186 file beginning with February 2026 ~~2024~~, and each month
1187 thereafter, no later than the 20th day of each month, monthly
1188 reports electronically with the department showing information
1189 on inventory, purchases, nontaxable disposals, taxable uses, and
1190 taxable sales in gallons of natural gas fuel for the preceding
1191 month. However, if the 20th day of the month falls on a
1192 Saturday, Sunday, or federal or state legal holiday, a return
1193 must be accepted if it is electronically filed on the next
1194 succeeding business day. The reports must include, or be
1195 verified by, a written declaration stating that such report is
1196 made under the penalties of perjury. The natural gas fuel
1197 retailer shall deduct from the amount of taxes shown by the
1198 report to be payable an amount equivalent to 0.67 percent of the
1199 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1200 which deduction is allowed to the natural gas fuel retailer to



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1201 compensate it for services rendered and expenses incurred in
1202 complying with the requirements of this part. This allowance is
1203 not deductible unless payment of applicable taxes is made on or
1204 before the 20th day of the month. This subsection may not be
1205 construed as authorizing a deduction from the constitutional
1206 fuel tax or the fuel sales tax.

1207 Section 21. Paragraph (d) of subsection (2) of section
1208 212.0306, Florida Statutes, is amended to read:

1209 212.0306 Local option food and beverage tax; procedure for
1210 levying; authorized uses; administration.—

1211 (2)

1212 (d) Sales in cities or towns presently imposing a municipal
1213 resort tax as authorized by chapter 67-930, Laws of Florida, are
1214 exempt from the taxes authorized by subsection (1); however, the
1215 tax authorized by paragraph (1)(b) may be levied in such city or
1216 town if the governing authority of the city or town adopts an
1217 ordinance that is subsequently approved by a majority of the
1218 registered electors in such city or town at a referendum held at
1219 a general election as defined in s. 97.021. Any tax levied in a
1220 city or town pursuant to this paragraph takes effect on the
1221 first day of January following the general election in which the
1222 ordinance was approved. A referendum to reenact an expiring tax
1223 authorized under this paragraph must be held at a general
1224 election occurring within the 48-month period immediately
1225 preceding the effective date of the reenacted tax, and the
1226 referendum may appear on the ballot only once within the 48-
1227 month period.

1228 Section 22. Effective December 1, 2023, paragraphs (c) and
1229 (d) of subsection (1) of section 212.031, Florida Statutes, are



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1230 amended to read:

1231 212.031 Tax on rental or license fee for use of real
1232 property.—

1233 (1)

1234 (c) For the exercise of such privilege, a tax is levied at
1235 the rate of 4.5 ~~5.5~~ percent of and on the total rent or license
1236 fee charged for such real property by the person charging or
1237 collecting the rental or license fee. The total rent or license
1238 fee charged for such real property shall include payments for
1239 the granting of a privilege to use or occupy real property for
1240 any purpose and shall include base rent, percentage rents, or
1241 similar charges. Such charges shall be included in the total
1242 rent or license fee subject to tax under this section whether or
1243 not they can be attributed to the ability of the lessor's or
1244 licensor's property as used or operated to attract customers.
1245 Payments for intrinsically valuable personal property such as
1246 franchises, trademarks, service marks, logos, or patents are not
1247 subject to tax under this section. In the case of a contractual
1248 arrangement that provides for both payments taxable as total
1249 rent or license fee and payments not subject to tax, the tax
1250 shall be based on a reasonable allocation of such payments and
1251 shall not apply to that portion which is for the nontaxable
1252 payments.

1253 (d) If the rental or license fee of any such real property
1254 is paid by way of property, goods, wares, merchandise, services,
1255 or other thing of value, the tax shall be at the rate of 4.5 ~~5.5~~
1256 percent of the value of the property, goods, wares, merchandise,
1257 services, or other thing of value.

1258 Section 23. Subsection (10) of section 212.055, Florida



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1259 Statutes, is amended to read:

1260 212.055 Discretionary sales surtaxes; legislative intent;
1261 authorization and use of proceeds.—It is the legislative intent
1262 that any authorization for imposition of a discretionary sales
1263 surtax shall be published in the Florida Statutes as a
1264 subsection of this section, irrespective of the duration of the
1265 levy. Each enactment shall specify the types of counties
1266 authorized to levy; the rate or rates which may be imposed; the
1267 maximum length of time the surtax may be imposed, if any; the
1268 procedure which must be followed to secure voter approval, if
1269 required; the purpose for which the proceeds may be expended;
1270 and such other requirements as the Legislature may provide.
1271 Taxable transactions and administrative procedures shall be as
1272 provided in s. 212.054.

1273 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,
1274 or reenact a local government discretionary sales surtax under
1275 this section must be held at a general election as defined in s.
1276 97.021. A referendum to reenact an expiring surtax must be held
1277 at a general election occurring within the 48-month period
1278 immediately preceding the effective date of the reenacted
1279 surtax. Such a referendum may appear on the ballot only once
1280 within the 48-month period.

1281 Section 24. Paragraph (a) of subsection (5) of section
1282 212.08, Florida Statutes, as amended by chapter 2023-17, Laws of
1283 Florida, is amended, paragraph (w) is added to subsection (5),
1284 and paragraphs (qqq) through (uuu) are added to subsection (7)
1285 of that section, to read:

1286 212.08 Sales, rental, use, consumption, distribution, and
1287 storage tax; specified exemptions.—The sale at retail, the



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1288 rental, the use, the consumption, the distribution, and the
1289 storage to be used or consumed in this state of the following
1290 are hereby specifically exempt from the tax imposed by this
1291 chapter.

1292 (5) EXEMPTIONS; ACCOUNT OF USE.—

1293 (a) *Items in agricultural use and certain nets.*—There are
1294 exempt from the tax imposed by this chapter nets designed and
1295 used exclusively by commercial fisheries; disinfectants,
1296 fertilizers, insecticides, pesticides, herbicides, fungicides,
1297 and weed killers used for application on crops or groves,
1298 including commercial nurseries and home vegetable gardens, used
1299 in dairy barns or on poultry farms for the purpose of protecting
1300 poultry or livestock, or used directly on poultry or livestock;
1301 animal health products that are administered to, applied to, or
1302 consumed by livestock or poultry to alleviate pain or cure or
1303 prevent sickness, disease, or suffering, including, but not
1304 limited to, antiseptics, absorbent cotton, gauze for bandages,
1305 lotions, vaccines, vitamins, and worm remedies; aquaculture
1306 health products that are used by aquaculture producers, as
1307 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
1308 parasitic diseases; portable containers or movable receptacles
1309 in which portable containers are placed, used for processing
1310 farm products; field and garden seeds, including flower seeds;
1311 nursery stock, seedlings, cuttings, or other propagative
1312 material purchased for growing stock; seeds, seedlings,
1313 cuttings, and plants used to produce food for human consumption;
1314 cloth, plastic, and other similar materials used for shade,
1315 mulch, or protection from frost or insects on a farm; hog wire
1316 and barbed wire fencing, including gates and materials used to



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1317 construct or repair such fencing, used in agricultural
1318 production on lands classified as agricultural lands under s.
1319 193.461; materials used to construct or repair permanent or
1320 temporary fencing used to contain, confine, or process cattle,
1321 including gates and energized fencing systems, used in
1322 agricultural operations on lands classified as agricultural
1323 lands under s. 193.461; stakes used by a farmer to support
1324 plants during agricultural production; generators used on
1325 poultry farms; and liquefied petroleum gas or other fuel used to
1326 heat a structure in which started pullets or broilers are
1327 raised; however, such exemption is not allowed unless the
1328 purchaser or lessee signs a certificate stating that the item to
1329 be exempted is for the exclusive use designated herein. Also
1330 exempt are cellophane wrappers, glue for tin and glass
1331 (apiarists), mailing cases for honey, shipping cases, window
1332 cartons, and baling wire and twine used for baling hay, when
1333 used by a farmer to contain, produce, or process an agricultural
1334 commodity.

1335 (w) Renewable natural gas machinery and equipment.-

1336 1. As used in this paragraph, the term "renewable natural
1337 gas" means anaerobically generated biogas, landfill gas, or
1338 wastewater treatment gas refined to a methane content of 90
1339 percent or greater, which may be used as transportation fuel or
1340 for electric generation or is of a quality capable of being
1341 injected into a natural gas pipeline. For purposes of this
1342 paragraph, any reference to natural gas includes renewable
1343 natural gas.

1344 2. The purchase of machinery and equipment that is
1345 primarily used in the production, storage, transportation,



1346 compression, or blending of renewable natural gas and that is
1347 used at a fixed location is exempt from the tax imposed by this
1348 chapter.

1349 3. Purchasers of machinery and equipment qualifying for the
1350 exemption provided in this paragraph must furnish the vendor
1351 with an affidavit stating that the item or items to be exempted
1352 are for the use designated herein. Purchasers with self-accrual
1353 authority pursuant to s. 212.183 are not required to provide
1354 this affidavit, but shall maintain all documentation necessary
1355 to prove the exempt status of purchases.

1356 4. A person furnishing a false affidavit to the vendor for
1357 the purpose of evading payment of the tax imposed under this
1358 chapter is subject to the penalty set forth in s. 212.085 and as
1359 otherwise provided by law.

1360 5. The department may adopt rules to administer this
1361 paragraph.

1362 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1363 entity by this chapter do not inure to any transaction that is
1364 otherwise taxable under this chapter when payment is made by a
1365 representative or employee of the entity by any means,
1366 including, but not limited to, cash, check, or credit card, even
1367 when that representative or employee is subsequently reimbursed
1368 by the entity. In addition, exemptions provided to any entity by
1369 this subsection do not inure to any transaction that is
1370 otherwise taxable under this chapter unless the entity has
1371 obtained a sales tax exemption certificate from the department
1372 or the entity obtains or provides other documentation as
1373 required by the department. Eligible purchases or leases made
1374 with such a certificate must be in strict compliance with this



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1375 subsection and departmental rules, and any person who makes an
1376 exempt purchase with a certificate that is not in strict
1377 compliance with this subsection and the rules is liable for and
1378 shall pay the tax. The department may adopt rules to administer
1379 this subsection.

1380 (qqq) Baby and toddler products.—Also exempt from the tax
1381 imposed by this chapter are:

1382 1. Baby cribs, including baby playpens and baby play yards;

1383 2. Baby strollers;

1384 3. Baby safety gates;

1385 4. Baby monitors;

1386 5. Child safety cabinet locks and latches and electrical
1387 socket covers;

1388 6. Bicycle child carrier seats and trailers designed for
1389 carrying young children, including any adaptors and accessories
1390 for these seats and trailers;

1391 7. Baby exercisers, jumpers, bouncer seats, and swings;

1392 8. Breast pumps, bottle sterilizers, baby bottles and
1393 nipples, pacifiers, and teething rings;

1394 9. Baby wipes;

1395 10. Changing tables and changing pads;

1396 11. Children's diapers, including single-use diapers,
1397 reusable diapers, and reusable diaper inserts; and

1398 12. Baby and toddler clothing, apparel, and shoes,
1399 primarily intended for and marketed for children age 5 or
1400 younger. Baby and toddler clothing size 5T and smaller and baby
1401 and toddler shoes size 13T and smaller are presumed to be
1402 primarily intended for and marketed for children age 5 or
1403 younger.



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1404 (rrr) Diapers and incontinence products.—The sale for human
1405 use of diapers, incontinence undergarments, incontinence pads,
1406 or incontinence liners is exempt from the tax imposed by this
1407 chapter.

1408 (sss) Oral hygiene products.—

1409 1. Also exempt from the tax imposed by this chapter are
1410 oral hygiene products.

1411 2. As used in this paragraph, the term “oral hygiene
1412 products” means electric and manual toothbrushes, toothpaste,
1413 dental floss, dental picks, oral irrigators, and mouthwash.

1414 (ttt) Firearm safety devices.—The sale of the following are
1415 exempt from the tax imposed by this chapter:

1416 1. A firearm safe, firearm lockbox, firearm case, or other
1417 device that is designed to be used to store a firearm and that
1418 is designed to be unlocked only by means of a key, a
1419 combination, or other similar means.

1420 2. A firearm trigger lock or firearm cable lock that, when
1421 installed on a firearm, is designed to prevent the firearm from
1422 being operated without first deactivating the device and that is
1423 designed to be unlocked only by means of a key, a combination,
1424 or other similar means.

1425 (uuu) Small private investigative agencies.—

1426 1. As used in this paragraph, the term:

1427 a. “Private investigation services” has the same meaning as
1428 “private investigation,” as defined in s. 493.6101(17).

1429 b. “Small private investigative agency” means a private
1430 investigator licensed under s. 493.6201 which:

1431 (I) Employs three or fewer full-time or part-time
1432 employees, including those performing services pursuant to an



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1433 employee leasing arrangement as defined in s. 468.520(4), in
1434 total; and

1435 (II) During the previous calendar year, performed private
1436 investigation services otherwise taxable under this chapter in
1437 which the charges for the services performed were less than
1438 \$150,000 for all its businesses related through common
1439 ownership.

1440 2. The sale of private investigation services by a small
1441 private investigative agency to a client is exempt from the tax
1442 imposed by this chapter.

1443 3. The exemption provided by this paragraph may not apply
1444 in the first calendar year a small private investigative agency
1445 conducts sales of private investigation services taxable under
1446 this chapter.

1447 Section 25. Paragraph (d) of subsection (6) of section
1448 212.20, Florida Statutes, is amended to read:

1449 212.20 Funds collected, disposition; additional powers of
1450 department; operational expense; refund of taxes adjudicated
1451 unconstitutionally collected.—

1452 (6) Distribution of all proceeds under this chapter and ss.
1453 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1454 (d) The proceeds of all other taxes and fees imposed
1455 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1456 and (2)(b) shall be distributed as follows:

1457 1. In any fiscal year, the greater of \$500 million, minus
1458 an amount equal to 4.6 percent of the proceeds of the taxes
1459 collected pursuant to chapter 201, or 5.2 percent of all other
1460 taxes and fees imposed pursuant to this chapter or remitted
1461 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in



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1462 monthly installments into the General Revenue Fund.

1463 2. After the distribution under subparagraph 1., 8.9744
1464 percent of the amount remitted by a sales tax dealer located
1465 within a participating county pursuant to s. 218.61 shall be
1466 transferred into the Local Government Half-cent Sales Tax
1467 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1468 transferred shall be reduced by 0.1 percent, and the department
1469 shall distribute this amount to the Public Employees Relations
1470 Commission Trust Fund less \$5,000 each month, which shall be
1471 added to the amount calculated in subparagraph 3. and
1472 distributed accordingly.

1473 3. After the distribution under subparagraphs 1. and 2.,
1474 0.0966 percent shall be transferred to the Local Government
1475 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1476 to s. 218.65.

1477 4. After the distributions under subparagraphs 1., 2., and
1478 3., 2.0810 percent of the available proceeds shall be
1479 transferred monthly to the Revenue Sharing Trust Fund for
1480 Counties pursuant to s. 218.215.

1481 5. After the distributions under subparagraphs 1., 2., and
1482 3., 1.3653 percent of the available proceeds shall be
1483 transferred monthly to the Revenue Sharing Trust Fund for
1484 Municipalities pursuant to s. 218.215. If the total revenue to
1485 be distributed pursuant to this subparagraph is at least as
1486 great as the amount due from the Revenue Sharing Trust Fund for
1487 Municipalities and the former Municipal Financial Assistance
1488 Trust Fund in state fiscal year 1999-2000, no municipality shall
1489 receive less than the amount due from the Revenue Sharing Trust
1490 Fund for Municipalities and the former Municipal Financial



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1491 Assistance Trust Fund in state fiscal year 1999-2000. If the
1492 total proceeds to be distributed are less than the amount
1493 received in combination from the Revenue Sharing Trust Fund for
1494 Municipalities and the former Municipal Financial Assistance
1495 Trust Fund in state fiscal year 1999-2000, each municipality
1496 shall receive an amount proportionate to the amount it was due
1497 in state fiscal year 1999-2000.

1498 6. Of the remaining proceeds:

1499 a. In each fiscal year, the sum of \$29,915,500 shall be
1500 divided into as many equal parts as there are counties in the
1501 state, and one part shall be distributed to each county. The
1502 distribution among the several counties must begin each fiscal
1503 year on or before January 5th and continue monthly for a total
1504 of 4 months. If a local or special law required that any moneys
1505 accruing to a county in fiscal year 1999-2000 under the then-
1506 existing provisions of s. 550.135 be paid directly to the
1507 district school board, special district, or a municipal
1508 government, such payment must continue until the local or
1509 special law is amended or repealed. The state covenants with
1510 holders of bonds or other instruments of indebtedness issued by
1511 local governments, special districts, or district school boards
1512 before July 1, 2000, that it is not the intent of this
1513 subparagraph to adversely affect the rights of those holders or
1514 relieve local governments, special districts, or district school
1515 boards of the duty to meet their obligations as a result of
1516 previous pledges or assignments or trusts entered into which
1517 obligated funds received from the distribution to county
1518 governments under then-existing s. 550.135. This distribution
1519 specifically is in lieu of funds distributed under s. 550.135



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1520 before July 1, 2000.

1521 b. The department shall distribute \$166,667 monthly to each
1522 applicant certified as a facility for a new or retained
1523 professional sports franchise pursuant to s. 288.1162. Up to
1524 \$41,667 shall be distributed monthly by the department to each
1525 certified applicant as defined in s. 288.11621 for a facility
1526 for a spring training franchise. However, not more than \$416,670
1527 may be distributed monthly in the aggregate to all certified
1528 applicants for facilities for spring training franchises.
1529 Distributions begin 60 days after such certification and
1530 continue for not more than 30 years, except as otherwise
1531 provided in s. 288.11621. A certified applicant identified in
1532 this sub-subparagraph may not receive more in distributions than
1533 expended by the applicant for the public purposes provided in s.
1534 288.1162(5) or s. 288.11621(3).

1535 c. Beginning 30 days after notice by the Department of
1536 Economic Opportunity to the Department of Revenue that an
1537 applicant has been certified as the professional golf hall of
1538 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1539 shall be distributed monthly, for up to 300 months, to the
1540 applicant.

1541 d. Beginning 30 days after notice by the Department of
1542 Economic Opportunity to the Department of Revenue that the
1543 applicant has been certified as the International Game Fish
1544 Association World Center facility pursuant to s. 288.1169, and
1545 the facility is open to the public, \$83,333 shall be distributed
1546 monthly, for up to 168 months, to the applicant. This
1547 distribution is subject to reduction pursuant to s. 288.1169.

1548 e. The department shall distribute up to \$83,333 monthly to



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1549 each certified applicant as defined in s. 288.11631 for a
1550 facility used by a single spring training franchise, or up to
1551 \$166,667 monthly to each certified applicant as defined in s.
1552 288.11631 for a facility used by more than one spring training
1553 franchise. Monthly distributions begin 60 days after such
1554 certification or July 1, 2016, whichever is later, and continue
1555 for not more than 20 years to each certified applicant as
1556 defined in s. 288.11631 for a facility used by a single spring
1557 training franchise or not more than 25 years to each certified
1558 applicant as defined in s. 288.11631 for a facility used by more
1559 than one spring training franchise. A certified applicant
1560 identified in this sub-subparagraph may not receive more in
1561 distributions than expended by the applicant for the public
1562 purposes provided in s. 288.11631(3).

1563 f. The department shall distribute \$15,333 monthly to the
1564 State Transportation Trust Fund.

1565 g.(I) On or before July 25, 2021, August 25, 2021, and
1566 September 25, 2021, the department shall distribute \$324,533,334
1567 in each of those months to the Unemployment Compensation Trust
1568 Fund, less an adjustment for refunds issued from the General
1569 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1570 distribution. The adjustments made by the department to the
1571 total distributions shall be equal to the total refunds made
1572 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1573 subtracted from any single distribution exceeds the
1574 distribution, the department may not make that distribution and
1575 must subtract the remaining balance from the next distribution.

1576 (II) Beginning July 2022, and on or before the 25th day of
1577 each month, the department shall distribute \$90 million monthly



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1578 to the Unemployment Compensation Trust Fund.

1579 (III) If the ending balance of the Unemployment
1580 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1581 of any month, as determined from United States Department of the
1582 Treasury data, the Office of Economic and Demographic Research
1583 shall certify to the department that the ending balance of the
1584 trust fund exceeds such amount.

1585 (IV) This sub-subparagraph is repealed, and the department
1586 shall end monthly distributions under sub-sub-subparagraph (II),
1587 on the date the department receives certification under sub-sub-
1588 subparagraph (III).

1589 h. Beginning July 1, 2023, in each fiscal year, the
1590 department shall distribute \$27.5 million to the Florida
1591 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1592 for further distribution in accordance with s. 571.265. This
1593 sub-subparagraph is repealed June 30, 2025.

1594 7. All other proceeds must remain in the General Revenue
1595 Fund.

1596 Section 26. Paragraph (o) of subsection (8) of section
1597 213.053, Florida Statutes, is amended to read:

1598 213.053 Confidentiality and information sharing.—

1599 (8) Notwithstanding any other provision of this section,
1600 the department may provide:

1601 (o) Information relative to ss. 220.1845, 220.199, and
1602 376.30781 to the Department of Environmental Protection in the
1603 conduct of its official business.

1604

1605 Disclosure of information under this subsection shall be
1606 pursuant to a written agreement between the executive director



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1607 and the agency. Such agencies, governmental or nongovernmental,
1608 shall be bound by the same requirements of confidentiality as
1609 the Department of Revenue. Breach of confidentiality is a
1610 misdemeanor of the first degree, punishable as provided by s.
1611 775.082 or s. 775.083.

1612 Section 27. Subsection (8) of section 220.02, Florida
1613 Statutes, is amended to read:

1614 220.02 Legislative intent.—

1615 (8) It is the intent of the Legislature that credits
1616 against either the corporate income tax or the franchise tax be
1617 applied in the following order: those enumerated in s. 631.828,
1618 those enumerated in s. 220.191, those enumerated in s. 220.181,
1619 those enumerated in s. 220.183, those enumerated in s. 220.182,
1620 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1621 those enumerated in s. 220.184, those enumerated in s. 220.186,
1622 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1623 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1624 those enumerated in s. 220.1876, those enumerated in s.
1625 220.1877, those enumerated in s. 220.193, those enumerated in s.
1626 288.9916, those enumerated in s. 220.1899, those enumerated in
1627 s. 220.194, those enumerated in s. 220.196, those enumerated in
1628 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
1629 enumerated in s. 220.199, and those enumerated in s. 220.1991.

1630 Section 28. Effective upon this act becoming a law,
1631 paragraph (n) of subsection (1) and paragraph (c) of subsection
1632 (2) of section 220.03, Florida Statutes, are amended to read:

1633 220.03 Definitions.—

1634 (1) SPECIFIC TERMS.—When used in this code, and when not
1635 otherwise distinctly expressed or manifestly incompatible with



1636 the intent thereof, the following terms shall have the following
1637 meanings:

1638 (n) "Internal Revenue Code" means the United States
1639 Internal Revenue Code of 1986, as amended and in effect on
1640 January 1, 2023 ~~2022~~, except as provided in subsection (3).

1641 (2) DEFINITIONAL RULES.—When used in this code and neither
1642 otherwise distinctly expressed nor manifestly incompatible with
1643 the intent thereof:

1644 (c) Any term used in this code has the same meaning as when
1645 used in a comparable context in the Internal Revenue Code and
1646 other statutes of the United States relating to federal income
1647 taxes, as such code and statutes are in effect on January 1,
1648 2023 ~~2022~~. However, if subsection (3) is implemented, the
1649 meaning of a term shall be taken at the time the term is applied
1650 under this code.

1651 Section 29. (1) The amendments made by this act to s.
1652 220.03, Florida Statutes, operate retroactively to January 1,
1653 2023.

1654 (2) This section shall take effect upon becoming a law.

1655 Section 30. Paragraph (a) of subsection (1) of section
1656 220.13, Florida Statutes, is amended to read:

1657 220.13 "Adjusted federal income" defined.—

1658 (1) The term "adjusted federal income" means an amount
1659 equal to the taxpayer's taxable income as defined in subsection
1660 (2), or such taxable income of more than one taxpayer as
1661 provided in s. 220.131, for the taxable year, adjusted as
1662 follows:

1663 (a) *Additions*.—There shall be added to such taxable income:

1664 1.a. The amount of any tax upon or measured by income,



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1665 excluding taxes based on gross receipts or revenues, paid or
1666 accrued as a liability to the District of Columbia or any state
1667 of the United States which is deductible from gross income in
1668 the computation of taxable income for the taxable year.

1669 b. Notwithstanding sub-subparagraph a., if a credit taken
1670 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
1671 taxable income in a previous taxable year under subparagraph 11.
1672 and is taken as a deduction for federal tax purposes in the
1673 current taxable year, the amount of the deduction allowed shall
1674 not be added to taxable income in the current year. The
1675 exception in this sub-subparagraph is intended to ensure that
1676 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
1677 added in the applicable taxable year and does not result in a
1678 duplicate addition in a subsequent year.

1679 2. The amount of interest which is excluded from taxable
1680 income under s. 103(a) of the Internal Revenue Code or any other
1681 federal law, less the associated expenses disallowed in the
1682 computation of taxable income under s. 265 of the Internal
1683 Revenue Code or any other law, excluding 60 percent of any
1684 amounts included in alternative minimum taxable income, as
1685 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1686 taxpayer pays tax under s. 220.11(3).

1687 3. In the case of a regulated investment company or real
1688 estate investment trust, an amount equal to the excess of the
1689 net long-term capital gain for the taxable year over the amount
1690 of the capital gain dividends attributable to the taxable year.

1691 4. That portion of the wages or salaries paid or incurred
1692 for the taxable year which is equal to the amount of the credit
1693 allowable for the taxable year under s. 220.181. This



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1694 subparagraph shall expire on the date specified in s. 290.016
1695 for the expiration of the Florida Enterprise Zone Act.

1696 5. That portion of the ad valorem school taxes paid or
1697 incurred for the taxable year which is equal to the amount of
1698 the credit allowable for the taxable year under s. 220.182. This
1699 subparagraph shall expire on the date specified in s. 290.016
1700 for the expiration of the Florida Enterprise Zone Act.

1701 6. The amount taken as a credit under s. 220.195 which is
1702 deductible from gross income in the computation of taxable
1703 income for the taxable year.

1704 7. That portion of assessments to fund a guaranty
1705 association incurred for the taxable year which is equal to the
1706 amount of the credit allowable for the taxable year.

1707 8. In the case of a nonprofit corporation which holds a
1708 pari-mutuel permit and which is exempt from federal income tax
1709 as a farmers' cooperative, an amount equal to the excess of the
1710 gross income attributable to the pari-mutuel operations over the
1711 attributable expenses for the taxable year.

1712 9. The amount taken as a credit for the taxable year under
1713 s. 220.1895.

1714 10. Up to nine percent of the eligible basis of any
1715 designated project which is equal to the credit allowable for
1716 the taxable year under s. 220.185.

1717 11. Any amount taken as a credit for the taxable year under
1718 s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this
1719 subparagraph is intended to ensure that the same amount is not
1720 allowed for the tax purposes of this state as both a deduction
1721 from income and a credit against the tax. This addition is not
1722 intended to result in adding the same expense back to income



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1723 more than once.

1724 12. The amount taken as a credit for the taxable year under
1725 s. 220.193.

1726 13. Any portion of a qualified investment, as defined in s.
1727 288.9913, which is claimed as a deduction by the taxpayer and
1728 taken as a credit against income tax pursuant to s. 288.9916.

1729 14. The costs to acquire a tax credit pursuant to s.
1730 288.1254(5) that are deducted from or otherwise reduce federal
1731 taxable income for the taxable year.

1732 15. The amount taken as a credit for the taxable year
1733 pursuant to s. 220.194.

1734 16. The amount taken as a credit for the taxable year under
1735 s. 220.196. The addition in this subparagraph is intended to
1736 ensure that the same amount is not allowed for the tax purposes
1737 of this state as both a deduction from income and a credit
1738 against the tax. The addition is not intended to result in
1739 adding the same expense back to income more than once.

1740 17. The amount taken as a credit for the taxable year
1741 pursuant to s. 220.198.

1742 18. The amount taken as a credit for the taxable year
1743 pursuant to s. 220.1915.

1744 19. The amount taken as a credit for the taxable year
1745 pursuant to s. 220.199.

1746 20. The amount taken as a credit for the taxable year
1747 pursuant to s. 220.1991.

1748 Section 31. Paragraph (f) of subsection (2) of section
1749 220.1845, Florida Statutes, is amended to read:

1750 220.1845 Contaminated site rehabilitation tax credit.-
1751 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.-



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1752 (f) Beginning in fiscal year 2023-2024, the total amount of
1753 the tax credits which may be granted under this section is \$35
1754 \$27.5 million in the 2021-2022 fiscal year and \$10 million in
1755 each fiscal year thereafter.

1756 Section 32. Section 220.199, Florida Statutes, is created
1757 to read:

1758 220.199 Residential graywater system tax credit.-

1759 (1) For purposes of this section, the term:

1760 (a) "Developer" has the same meaning as in s. 380.031(2).

1761 (b) "Graywater" has the same meaning as in s.

1762 381.0065(2)(f).

1763 (2) For taxable years beginning on or after January 1,
1764 2024, a developer or homebuilder is eligible to receive a credit
1765 against the tax imposed by this chapter in an amount up to 50
1766 percent of the cost of each NSF/ANSI 350 Class R certified
1767 noncommercial, residential graywater system purchased during the
1768 taxable year. The tax credit may not exceed \$4,200 for each
1769 system purchased. A developer or homebuilder may not receive
1770 total credits in excess of \$2 million per taxable year.

1771 (3) (a) To claim a credit under this section, a developer or
1772 homebuilder must submit an application to the Department of
1773 Environmental Protection which includes documentation showing
1774 that the developer or homebuilder has purchased for use in this
1775 state a graywater system meeting the requirements of subsection
1776 (2) and that the graywater system meets the functionality
1777 assurances provided in s. 403.892(3)(c). The Department of
1778 Environmental Protection shall make a determination on the
1779 eligibility of the applicant for the credit sought and shall
1780 certify the determination to the applicant and the Department of



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1781 Revenue within 60 days after receipt of a completed application.
1782 The taxpayer must attach the certification from the Department
1783 of Environmental Protection to the tax return on which the
1784 credit is claimed.

1785 (b) No credits may be certified by the Department of
1786 Environmental Protection for taxable years beginning on or after
1787 January 1, 2027.

1788 (4) Any unused tax credit authorized under this section may
1789 be carried forward and claimed by the taxpayer for up to 2
1790 taxable years.

1791 (5) The department may adopt rules to administer this
1792 section, including, but not limited to, rules prescribing the
1793 method to claim a credit certified by the Department of
1794 Environmental Protection under this section.

1795 (6) The Department of Environmental Protection may adopt
1796 rules to administer this section, including, but not limited to,
1797 rules relating to application forms for credit approval and
1798 certification and the application and certification procedures,
1799 guidelines, and requirements necessary to administer this
1800 section.

1801 (7) This section is repealed December 31, 2030.

1802 Section 33. Section 220.1991, Florida Statutes, is created
1803 to read:

1804 220.1991 Credit for manufacturing of human breast milk
1805 derived human milk fortifiers.—

1806 (1) (a) For taxable years beginning on or after January 1,
1807 2023, there is allowed a credit of 50 percent of the cost of
1808 manufacturing equipment purchased for use in the production of
1809 human breast milk derived human milk fortifiers in this state.



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1810 Such purchase must be made on or before the date the taxpayer is
1811 required to file a return pursuant to s. 220.222. The credit
1812 granted by this section must be reduced by the difference
1813 between the amount of federal corporate income tax, taking into
1814 account the credit granted by this section, and the amount of
1815 federal corporate income tax without application of the credit
1816 granted by this section.

1817 (b) Qualifying manufacturing equipment must be equipment
1818 for use in the production of human breast milk derived human
1819 milk fortifiers:

1820 1. That can be sold as a product using a pasteurization or
1821 sterilization process.

1822 2. In compliance with all applicable United States Food and
1823 Drug Administration provisions.

1824 (c) Tax credits under this section are available only for
1825 purchases of qualifying manufacturing equipment made during the
1826 state fiscal year for which the application is submitted, or
1827 during the 6 months preceding such state fiscal year.

1828 (2) (a) The combined total amount of tax credits which may
1829 be granted to taxpayers under this section is \$5 million in each
1830 of state fiscal years 2023-2024 and 2024-2025.

1831 (b) The annual limitation under paragraph (a) applies for
1832 taxpayers whose taxable years begin on or after January 1 of the
1833 calendar year preceding the start of the applicable state fiscal
1834 year.

1835 (3) (a) The department may adopt rules governing the manner
1836 and form of applications for the tax credit and establishing
1837 qualification requirements for the tax credit. The form must
1838 include an affidavit certifying that all information contained



1839 in the application is true and correct, and must require
1840 documentation of all costs incurred for which a credit is being
1841 claimed.

1842 (b) The department must approve the tax credit prior to the
1843 taxpayer taking the credit on a return. The department must
1844 approve credits on a first-come, first-served basis. If the
1845 department determines that an application is incomplete, the
1846 department shall notify the taxpayer in writing and the taxpayer
1847 shall have 30 days after receiving such notification to correct
1848 any deficiency. If corrected in a timely manner, the application
1849 shall be deemed completed as of the date the application was
1850 first submitted; however, no additional costs may be added to
1851 the application and the amount of credit requested on the
1852 application may not be increased during the correction period.

1853 (c) A taxpayer may carry forward any unused portion of a
1854 tax credit under this section for up to 5 taxable years.

1855 (4) (a) A taxpayer who files a Florida consolidated return
1856 as a member of an affiliated group pursuant to s. 220.131(1) may
1857 be allowed the credit on a consolidated return basis.

1858 (b) A taxpayer may not convey, transfer, or assign an
1859 approved tax credit or a carryforward tax credit to another
1860 entity unless all of the assets of the taxpayer are conveyed,
1861 transferred, or assigned in the same transaction. However, a tax
1862 credit under this section may be conveyed, transferred, or
1863 assigned between members of an affiliated group of corporations.
1864 A taxpayer shall notify the department of its intent to convey,
1865 transfer, or assign a tax credit to another member within an
1866 affiliated group of corporations. The amount conveyed,
1867 transferred, or assigned is available to another member of the



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1868 affiliated group of corporations upon approval by the
1869 department.

1870 (c) Within 10 days after approving or denying the
1871 conveyance, transfer, or assignment of a tax credit under
1872 paragraph (b), the department shall provide a copy of its
1873 approval or denial letter to the corporation.

1874 (5) If a taxpayer applies and is approved for a credit
1875 under this section after timely requesting an extension to file
1876 under s. 220.222(2), the:

1877 (a) Credit does not reduce the amount of tax due for
1878 purposes of the department's determination as to whether the
1879 taxpayer was in compliance with the requirement to pay tentative
1880 taxes under ss. 220.222 and 220.32.

1881 (b) Taxpayer's noncompliance with the requirement to pay
1882 tentative taxes shall result in the revocation and rescindment
1883 of any such credit.

1884 (c) Taxpayer shall be assessed for any taxes, penalties, or
1885 interest due from the taxpayer's noncompliance with the
1886 requirement to pay tentative taxes. For purposes of calculating
1887 the underpayment of estimated corporate income taxes under s.
1888 220.34, the final amount due is the amount after credits earned
1889 under this section are deducted.

1890 (6) For purposes of determining if a penalty or interest
1891 under s. 220.34(2)(d)1. will be imposed for underpayment of
1892 estimated corporate income tax, a taxpayer may, after earning a
1893 credit under this section, reduce any estimated payment in that
1894 taxable year by the amount of the credit.

1895 (7) This section is repealed December 31, 2031.

1896 Section 34. Paragraph (c) of subsection (2) of section



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1897 220.222, Florida Statutes, as amended by section 22 of chapter
1898 2023-17, Laws of Florida, is amended to read:

1899 220.222 Returns; time and place for filing.—

1900 (2)

1901 (c)1. For purposes of this subsection, a taxpayer is not in
1902 compliance with s. 220.32 if the taxpayer underpays the required
1903 payment by more than the greater of \$2,000 or 30 percent of the
1904 tax shown on the return when filed.

1905 2. For the purpose of determining compliance with s. 220.32
1906 as referenced in subparagraph 1., the tax shown on the return
1907 when filed must include the amount of the allowable credits
1908 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
1909 220.1877, or s. 220.1878.

1910 Section 35. Paragraph (a) of subsection (4) of section
1911 336.021, Florida Statutes, is amended to read:

1912 336.021 County transportation system; levy of ninth-cent
1913 fuel tax on motor fuel and diesel fuel.—

1914 (4)(a)1. A certified copy of the ordinance proposing to
1915 levy the tax pursuant to referendum shall be furnished by the
1916 county to the department within 10 days after approval of such
1917 ordinance.

1918 2. A referendum to adopt, amend, or reenact a tax under
1919 this subsection must ~~shall~~ be held ~~only~~ at a general election,
1920 as defined in s. 97.021. A referendum to reenact an expiring tax
1921 must be held at a general election occurring within the 48-month
1922 period immediately preceding the effective date of the reenacted
1923 tax, and the referendum may appear on the ballot only once
1924 within the 48-month period.

1925 3. The county levying the tax pursuant to referendum shall



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1926 notify the department within 10 days after the passage of the
1927 referendum of such passage and of the time period during which
1928 the tax will be levied. The failure to furnish the certified
1929 copy will not invalidate the passage of the ordinance.

1930 Section 36. Paragraph (b) of subsection (1) and paragraph
1931 (b) of subsection (3) of section 336.025, Florida Statutes, are
1932 amended to read:

1933 336.025 County transportation system; levy of local option
1934 fuel tax on motor fuel and diesel fuel.—

1935 (1)

1936 (b) In addition to other taxes allowed by law, there may be
1937 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
1938 4-cent, or 5-cent local option fuel tax upon every gallon of
1939 motor fuel sold in a county and taxed under the provisions of
1940 part I of chapter 206. The tax shall be levied by an ordinance
1941 adopted by a majority plus one vote of the membership of the
1942 governing body of the county or by referendum. A referendum to
1943 adopt, amend, or reenact a tax under this subsection must ~~shall~~
1944 be held only at a general election, as defined in s. 97.021. A
1945 referendum to reenact an expiring tax must be held at a general
1946 election occurring within the 48-month period immediately
1947 preceding the effective date of the reenacted tax, and the
1948 referendum may appear on the ballot only once within the 48-
1949 month period.

1950 1. All impositions and rate changes of the tax shall be
1951 levied before October 1, to be effective January 1 of the
1952 following year. However, levies of the tax which were in effect
1953 on July 1, 2002, and which expire on August 31 of any year may
1954 be reimposed at the current authorized rate provided the tax is



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1955 levied before July 1 and is effective September 1 of the year of
1956 expiration.

1957 2. The county may, prior to levy of the tax, establish by
1958 interlocal agreement with one or more municipalities located
1959 therein, representing a majority of the population of the
1960 incorporated area within the county, a distribution formula for
1961 dividing the entire proceeds of the tax among county government
1962 and all eligible municipalities within the county. If no
1963 interlocal agreement is adopted before the effective date of the
1964 tax, tax revenues shall be distributed pursuant to the
1965 provisions of subsection (4). If no interlocal agreement exists,
1966 a new interlocal agreement may be established prior to June 1 of
1967 any year pursuant to this subparagraph. However, any interlocal
1968 agreement agreed to under this subparagraph after the initial
1969 levy of the tax or change in the tax rate authorized in this
1970 section shall under no circumstances materially or adversely
1971 affect the rights of holders of outstanding bonds which are
1972 backed by taxes authorized by this paragraph, and the amounts
1973 distributed to the county government and each municipality shall
1974 not be reduced below the amount necessary for the payment of
1975 principal and interest and reserves for principal and interest
1976 as required under the covenants of any bond resolution
1977 outstanding on the date of establishment of the new interlocal
1978 agreement.

1979 3. County and municipal governments shall use moneys
1980 received pursuant to this paragraph for transportation
1981 expenditures needed to meet the requirements of the capital
1982 improvements element of an adopted comprehensive plan or for
1983 expenditures needed to meet immediate local transportation



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1984 problems and for other transportation-related expenditures that
1985 are critical for building comprehensive roadway networks by
1986 local governments. For purposes of this paragraph, expenditures
1987 for the construction of new roads, the reconstruction or
1988 resurfacing of existing paved roads, or the paving of existing
1989 graded roads shall be deemed to increase capacity and such
1990 projects shall be included in the capital improvements element
1991 of an adopted comprehensive plan. Expenditures for purposes of
1992 this paragraph shall not include routine maintenance of roads.

1993 (3) The tax authorized pursuant to paragraph (1)(a) shall
1994 be levied using either of the following procedures:

1995 (b) If no interlocal agreement or resolution is adopted
1996 pursuant to subparagraph (a)1. or subparagraph (a)2.,
1997 municipalities representing more than 50 percent of the county
1998 population may, prior to June 20, adopt uniform resolutions
1999 approving the local option tax, establishing the duration of the
2000 levy and the rate authorized in paragraph (1)(a), and setting
2001 the date for a countywide referendum on whether to levy the tax.
2002 A referendum to adopt, amend, or reenact a tax under this
2003 subsection must ~~shall~~ be held ~~only~~ at a general election, as
2004 defined in s. 97.021. A referendum to reenact an expiring tax
2005 must be held at a general election occurring within the 48-month
2006 period immediately preceding the effective date of the reenacted
2007 surtax, and the referendum may appear on the ballot only once
2008 within the 48-month period. The tax shall be levied and
2009 collected countywide on January 1 following 30 days after voter
2010 approval.

2011 Section 37. Subsection (4) of section 376.30781, Florida
2012 Statutes, is amended to read:



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2013 376.30781 Tax credits for rehabilitation of drycleaning-
2014 solvent-contaminated sites and brownfield sites in designated
2015 brownfield areas; application process; rulemaking authority;
2016 revocation authority.-

2017 (4) The Department of Environmental Protection is
2018 responsible for allocating the tax credits provided for in s.
2019 220.1845, which may not exceed \$35 ~~a total of \$27.5 million in~~
2020 ~~tax credits in fiscal year 2021-2022 and \$10 million in tax~~
2021 ~~credits each fiscal year thereafter.~~

2022 Section 38. Paragraph (a) of subsection (5) of section
2023 402.62, Florida Statutes, is amended to read:

2024 402.62 Strong Families Tax Credit.-

2025 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2026 AND LIMITATIONS.-

2027 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax
2028 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2029 Section 39. Section 550.09516, Florida Statutes, is created
2030 to read:

2031 550.09516 Credit for eligible permitholders conducting
2032 thoroughbred racing.-

2033 (1) Beginning July 1, 2023, each permitholder authorized to
2034 conduct pari-mutuel wagering meets of thoroughbred racing under
2035 this chapter is eligible for a credit equal to the amount paid
2036 by the permitholder in the prior state fiscal year to the
2037 federal Horseracing Integrity and Safety Authority, inclusive of
2038 any applicable true-up calculations or credits made, granted, or
2039 applied to the assessment imposed on the permitholder or the
2040 state by such authority, for covered horse racing in the state,
2041 pursuant to the Horseracing Integrity and Safety Act of 2020 as



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2042 set forth in the Consolidated Appropriations Act, 2021, Pub. L.
2043 No. 116-260.

2044 (2) The commission shall require sufficient documentation
2045 to substantiate the amounts paid by an eligible permitholder to
2046 qualify for the tax credit under this section.

2047 (3) Beginning July 1, 2023, and each July 1 thereafter,
2048 each permitholder granted a credit pursuant to this section may
2049 apply the credit to the taxes and fees due under ss. 550.0951,
2050 550.09515, and 550.3551(3), less any credit received by the
2051 permitholder under s. 550.09515(6), and less the amount of state
2052 taxes that would otherwise be due to the state for the conduct
2053 of charity day performances under s. 550.0351(4). The unused
2054 portion of the credit may be carried forward and applied each
2055 month as taxes and fees become due. Any unused credit remaining
2056 at the end of a fiscal year expires and may not be used.

2057 (4) The commission may adopt rules to implement this
2058 section.

2059 Section 40. Section 571.26, Florida Statutes, is amended to
2060 read:

2061 571.26 Florida Agricultural Promotional Campaign Trust
2062 Fund.—There is hereby created the Florida Agricultural
2063 Promotional Campaign Trust Fund within the Department of
2064 Agriculture and Consumer Services to receive all moneys related
2065 to the Florida Agricultural Promotional Campaign. Moneys
2066 deposited in the trust fund shall be appropriated for the sole
2067 purpose of implementing the Florida Agricultural Promotional
2068 Campaign, except for money deposited in the trust fund pursuant
2069 to s. 212.20(6)(d)6.h., which shall be held separately and used
2070 solely for the purposes identified in s. 571.265.



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2071 Section 41. The amendments made by this act to s. 571.26,
2072 Florida Statutes, expire on July 1, 2025, and the text of that
2073 section shall revert to that in existence on June 30, 2023,
2074 except that any amendments to such text enacted other than by
2075 this act must be preserved and continue to operate to the extent
2076 such amendments are not dependent upon the portions of the text
2077 which expire pursuant to this section.

2078 Section 42. Section 571.265, Florida Statutes, is created
2079 to read:

2080 571.265 Promotion of Florida thoroughbred breeding and of
2081 thoroughbred racing at Florida thoroughbred tracks; distribution
2082 of funds.—

2083 (1) For purposes of this section, the term:

2084 (a) "Association" means the Florida Thoroughbred Breeders'
2085 Association, Inc.

2086 (b) "Permitholder" has the same meaning as in s.
2087 550.002(23).

2088 (2) Funds deposited into the Florida Agricultural
2089 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.h.
2090 shall be used by the department to encourage the agricultural
2091 activity of breeding thoroughbred racehorses in this state and
2092 to enhance thoroughbred racing conducted at thoroughbred tracks
2093 in this state as provided in this section. If the funds made
2094 available under this section are not fully used in any one
2095 fiscal year, any unused amounts shall be carried forward in the
2096 trust fund into future fiscal years and made available for
2097 distribution as provided in this section.

2098 (3) The department shall distribute the funds made
2099 available under this section as follows:



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2100 (a) Five million dollars shall be distributed to the
2101 association to be used for the following:

2102 1. Purses or purse supplements for Florida-bred or Florida-
2103 sired horses registered with the association that participate in
2104 Florida thoroughbred races.

2105 2. Awards to breeders of Florida-bred horses registered
2106 with the association that win, place, or show in Florida
2107 thoroughbred races.

2108 3. Awards to owners of stallions who sired Florida-bred
2109 horses registered with the association that win Florida
2110 thoroughbred stakes races, if the stallions are registered with
2111 the association as Florida stallions standing in this state.

2112 4. Other racing incentives connected to Florida-bred or
2113 Florida-sired horses registered with the association that
2114 participate in thoroughbred races in Florida.

2115 5. Awards administration.

2116 6. Promotion of the Florida thoroughbred breeding industry.

2117 (b) Five million dollars shall be distributed to Tampa Bay
2118 Downs, Inc., to be used as purses in thoroughbred races
2119 conducted at its pari-mutuel facilities and for the maintenance
2120 and operation of that facility, pursuant to an agreement with
2121 its local majority horsemen's group.

2122 (c) Fifteen million dollars shall be distributed to
2123 Gulfstream Park Racing Association, Inc., to be used as purses
2124 in thoroughbred races conducted at its pari-mutuel facility and
2125 for the maintenance and operation of its facility, pursuant to
2126 an agreement with the Florida Horsemen's Benevolent and
2127 Protective Association, Inc.

2128 (d) Two and one-half million dollars shall be distributed



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2129 as follows:

2130 1. Two million dollars to Gulfstream Park Racing
2131 Association, Inc., to be used as purses and purse supplements
2132 for Florida-bred or Florida-sired horses registered with the
2133 association that participate in thoroughbred races at the
2134 permitholder's pari-mutuel facility, pursuant to a written
2135 agreement filed with the department establishing the rates,
2136 procedures, and eligibility requirements entered into by the
2137 permitholder, the association, and the Florida Horsemen's
2138 Benevolent and Protective Association, Inc.

2139 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,
2140 to be used as purses and purse supplements for Florida-bred or
2141 Florida-sired horses registered with the association that
2142 participate in thoroughbred races at the permitholder's pari-
2143 mutuel facility, pursuant to a written agreement filed with the
2144 department establishing the rates, procedures, and eligibility
2145 requirements entered into by the permitholder, the association,
2146 and the local majority horsemen's group at the permitholder's
2147 pari-mutuel facility.

2148 (4) On or before the first day of the August following each
2149 fiscal year in which a recipient under this section received or
2150 used funds pursuant to this section, each such recipient must
2151 submit a report to the department detailing how all funds were
2152 used in the prior fiscal year.

2153 (5) This section is repealed July 1, 2025, unless reviewed
2154 and saved from repeal by the Legislature.

2155 Section 43. Clothing, wallets, and bags; school supplies;
2156 learning aids and jigsaw puzzles; personal computers and
2157 personal computer-related accessories; sales tax holidays.-



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2158 (1) The tax levied under chapter 212, Florida Statutes, may
2159 not be collected during the period from July 24, 2023, through
2160 August 6, 2023, or during the period from January 1, 2024,
2161 through January 14, 2024, on the retail sale of:

2162 (a) Clothing, wallets, or bags, including handbags,
2163 backpacks, fanny packs, and diaper bags, but excluding
2164 briefcases, suitcases, and other garment bags, having a sales
2165 price of \$100 or less per item. As used in this paragraph, the
2166 term "clothing" means:

2167 1. Any article of wearing apparel intended to be worn on or
2168 about the human body, excluding watches, watchbands, jewelry,
2169 umbrellas, and handkerchiefs; and

2170 2. All footwear, excluding skis, swim fins, roller blades,
2171 and skates.

2172 (b) School supplies having a sales price of \$50 or less per
2173 item. As used in this paragraph, the term "school supplies"
2174 means pens, pencils, erasers, crayons, notebooks, notebook
2175 filler paper, legal pads, binders, lunch boxes, construction
2176 paper, markers, folders, poster board, composition books, poster
2177 paper, scissors, cellophane tape, glue or paste, rulers,
2178 computer disks, staplers and staples used to secure paper
2179 products, protractors, compasses, and calculators.

2180 (c) Learning aids and jigsaw puzzles having a sales price
2181 of \$30 or less. As used in this paragraph, the term "learning
2182 aids" means flashcards or other learning cards, matching or
2183 other memory games, puzzle books and search-and-find books,
2184 interactive or electronic books and toys intended to teach
2185 reading or math skills, and stacking or nesting blocks or sets.

2186 (d) Personal computers or personal computer-related



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2187 accessories purchased for noncommercial home or personal use
2188 having a sales price of \$1,500 or less. As used in this
2189 paragraph, the term:

2190 1. "Personal computers" includes electronic book readers,
2191 laptops, desktops, handhelds, tablets, or tower computers. The
2192 term does not include cellular telephones, video game consoles,
2193 digital media receivers, or devices that are not primarily
2194 designed to process data.

2195 2. "Personal computer-related accessories" includes
2196 keyboards, mice, personal digital assistants, monitors, other
2197 peripheral devices, modems, routers, and nonrecreational
2198 software, regardless of whether the accessories are used in
2199 association with a personal computer base unit. The term does
2200 not include furniture or systems, devices, software, monitors
2201 with a television tuner, or peripherals that are designed or
2202 intended primarily for recreational use.

2203 (2) The tax exemptions provided in this section do not
2204 apply to sales within a theme park or entertainment complex as
2205 defined in s. 509.013(9), Florida Statutes, within a public
2206 lodging establishment as defined in s. 509.013(4), Florida
2207 Statutes, or within an airport as defined in s. 330.27(2),
2208 Florida Statutes.

2209 (3) The tax exemptions provided in this section apply at
2210 the option of the dealer if less than 5 percent of the dealer's
2211 gross sales of tangible personal property in the prior calendar
2212 year consisted of items that would be exempt under this section.
2213 If a qualifying dealer chooses not to participate in the tax
2214 holiday, by July 17, 2023, for the tax holiday beginning July
2215 24, 2023, and by December 23, 2023, for the tax holiday



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2216 beginning January 1, 2024, the dealer must notify the Department
2217 of Revenue in writing of its election to collect sales tax
2218 during the holiday and must post a copy of that notice in a
2219 conspicuous location at its place of business.

2220 (4) The Department of Revenue is authorized, and all
2221 conditions are deemed met, to adopt emergency rules pursuant to
2222 s. 120.54(4), Florida Statutes, for the purpose of implementing
2223 this section.

2224 (5) This section shall take effect upon this act becoming a
2225 law.

2226 Section 44. Disaster preparedness supplies; sales tax
2227 holiday.-

2228 (1) The tax levied under chapter 212, Florida Statutes, may
2229 not be collected during the period from May 27, 2023, through
2230 June 9, 2023, or during the period from August 26, 2023, through
2231 September 8, 2023, on the sale of:

2232 (a) A portable self-powered light source with a sales price
2233 of \$40 or less.

2234 (b) A portable self-powered radio, two-way radio, or
2235 weather-band radio with a sales price of \$50 or less.

2236 (c) A tarpaulin or other flexible waterproof sheeting with
2237 a sales price of \$100 or less.

2238 (d) An item normally sold as, or generally advertised as, a
2239 ground anchor system or tie-down kit with a sales price of \$100
2240 or less.

2241 (e) A gas or diesel fuel tank with a sales price of \$50 or
2242 less.

2243 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2244 volt, or 9-volt batteries, excluding automobile and boat



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- 2245 batteries, with a sales price of \$50 or less.
- 2246 (g) A nonelectric food storage cooler with a sales price of
2247 \$60 or less.
- 2248 (h) A portable generator used to provide light or
2249 communications or preserve food in the event of a power outage
2250 with a sales price of \$3,000 or less.
- 2251 (i) Reusable ice with a sales price of \$20 or less.
- 2252 (j) A portable power bank with a sales price of \$60 or
2253 less.
- 2254 (k) A smoke detector or smoke alarm with a sales price of
2255 \$70 or less.
- 2256 (l) A fire extinguisher with a sales price of \$70 or less.
- 2257 (m) A carbon monoxide detector with a sales price of \$70 or
2258 less.
- 2259 (n) The following supplies necessary for the evacuation of
2260 household pets purchased for noncommercial use:
- 2261 1. Bags of dry dog food or cat food weighing 50 or fewer
2262 pounds with a sales price of \$100 or less per bag.
- 2263 2. Cans or pouches of wet dog food or cat food with a sales
2264 price of \$10 or less per can or pouch or the equivalent if sold
2265 in a box or case.
- 2266 3. Over-the-counter pet medications with a sales price of
2267 \$100 or less per item.
- 2268 4. Portable kennels or pet carriers with a sales price of
2269 \$100 or less per item.
- 2270 5. Manual can openers with a sales price of \$15 or less per
2271 item.
- 2272 6. Leashes, collars, and muzzles with a sales price of \$20
2273 or less per item.



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- 2274 7. Collapsible or travel-sized food bowls or water bowls
2275 with a sales price of \$15 or less per item.
- 2276 8. Cat litter weighing 25 or fewer pounds with a sales
2277 price of \$25 or less per item.
- 2278 9. Cat litter pans with a sales price of \$15 or less per
2279 item.
- 2280 10. Pet waste disposal bags with a sales price of \$15 or
2281 less per package.
- 2282 11. Pet pads with a sales price of \$20 or less per box or
2283 package.
- 2284 12. Hamster or rabbit substrate with a sales price of \$15
2285 or less per package.
- 2286 13. Pet beds with a sales price of \$40 or less per item.
- 2287 (o) Common household consumable items with a sales price of
2288 \$30 or less. For purposes of this exemption, common household
2289 consumable items means:
- 2290 1. The following laundry detergent and supplies: powder
2291 detergent; liquid detergent; or pod detergent, fabric softener,
2292 dryer sheets, stain removers, and bleach.
- 2293 2. Toilet paper.
- 2294 3. Paper towels.
- 2295 4. Paper napkins and tissues.
- 2296 5. Facial tissues.
- 2297 6. Hand soap, bar soap and body wash.
- 2298 7. Sunscreen and sunblock.
- 2299 8. Dish soap and detergents, including powder detergents,
2300 liquid detergents, or pod detergents or rinse agents that can be
2301 used in dishwashers.
- 2302 9. Cleaning or disinfecting wipes and sprays.



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2303 10. Hand sanitizer.
2304 11. Trash bags.
2305 (2) The tax exemptions provided in this section do not
2306 apply to sales within a theme park or entertainment complex as
2307 defined in s. 509.013(9), Florida Statutes, within a public
2308 lodging establishment as defined in s. 509.013(4), Florida
2309 Statutes, or within an airport as defined in s. 330.27(2),
2310 Florida Statutes.
2311 (3) The Department of Revenue is authorized, and all
2312 conditions are deemed met, to adopt emergency rules pursuant to
2313 s. 120.54(4), Florida Statutes, for the purpose of implementing
2314 this section.
2315 (4) This section shall take effect upon this act becoming a
2316 law.
2317 Section 45. Freedom Summer; sales tax holiday.-
2318 (1) The taxes levied under chapter 212, Florida Statutes,
2319 may not be collected on purchases made during the period from
2320 May 29, 2023, through September 4, 2023, on:
2321 (a) The sale by way of admissions, as defined in s.
2322 212.02(1), Florida Statutes, for:
2323 1. A live music event scheduled to be held on any date or
2324 dates from May 29, 2023, through December 31, 2023;
2325 2. A live sporting event scheduled to be held on any date
2326 or dates from May 29, 2023, through December 31, 2023;
2327 3. A movie to be shown in a movie theater on any date or
2328 dates from May 29, 2023, through December 31, 2023;
2329 4. Entry to a museum, including any annual passes;
2330 5. Entry to a state park, including any annual passes;
2331 6. Entry to a ballet, play, or musical theatre performance



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2332 scheduled to be held on any date or dates from May 29, 2023,
2333 through December 31, 2023;

2334 7. Season tickets for ballets, plays, music events, or
2335 musical theatre performances;

2336 8. Entry to a fair, festival, or cultural event scheduled
2337 to be held on any date or dates from May 29, 2023, through
2338 December 31, 2023; or

2339 9. Use of or access to private and membership clubs
2340 providing physical fitness facilities from May 29, 2023, through
2341 December 31, 2023.

2342 (b) The retail sale of boating and water activity supplies,
2343 camping supplies, fishing supplies, general outdoor supplies,
2344 residential pool supplies, children's toys and children's
2345 athletic equipment. As used in this section, the term:

2346 1. "Boating and water activity supplies" means life jackets
2347 and coolers with a sales price of \$75 or less; recreational pool
2348 tubes, pool floats, inflatable chairs, and pool toys with a
2349 sales price of \$35 or less; safety flares with a sales price of
2350 \$50 or less; water skis, wakeboards, kneeboards, and
2351 recreational inflatable water tubes or floats capable of being
2352 towed with a sales price of \$150 or less; paddleboards and
2353 surfboards with a sales price of \$300 or less; canoes and kayaks
2354 with a sales price of \$500 or less; paddles and oars with a
2355 sales price of \$75 or less; and snorkels, goggles, and swimming
2356 masks with a sales price of \$25 or less.

2357 2. "Camping supplies" means tents with a sales price of
2358 \$200 or less; sleeping bags, portable hammocks, camping stoves,
2359 and collapsible camping chairs with a sales price of \$50 or
2360 less; and camping lanterns and flashlights with a sales price of



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2361 \$30 or less.

2362 3. "Fishing supplies" means rods and reels with a sales
2363 price of \$75 or less if sold individually, or \$150 or less if
2364 sold as a set; tackle boxes or bags with a sales price of \$30 or
2365 less; and bait or fishing tackle with a sales price of \$5 or
2366 less if sold individually, or \$10 or less if multiple items are
2367 sold together. The term does not include supplies used for
2368 commercial fishing purposes.

2369 4. "General outdoor supplies" means sunscreen, sunblock, or
2370 insect repellent with a sales price of \$15 or less; sunglasses
2371 with a sales price of \$100 or less; binoculars with a sales
2372 prices of \$200 or less; water bottles with a sales price of \$30
2373 or less; hydration packs with a sales price of \$50 or less;
2374 outdoor gas or charcoal grills with a sales price of \$250 or
2375 less; bicycle helmets with a sales price of \$50 or less; and
2376 bicycles with a sales price of \$500 or less.

2377 5. "Residential pool supplies" means individual residential
2378 pool and spa replacement parts, nets, filters, lights, and
2379 covers with a sales price of \$100 or less; and residential pool
2380 and spa chemicals purchased by an individual with a sales price
2381 of \$150 or less.

2382 6. "Children's athletic equipment" means a consumer product
2383 with a sales price of \$100 or less designed or intended by the
2384 manufacturer for use by a child 12 years of age or younger when
2385 the child engages in an athletic activity. In determining
2386 whether consumer products are designed or intended for use by a
2387 child 12 years of age or younger, the following factors shall be
2388 considered:

2389 a. A statement by a manufacturer about the intended use of



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2390 such product, including a label on such product if such
2391 statement is reasonable.

2392 b. Whether the product is represented in its packaging,
2393 display, promotion, or advertising as appropriate for use by
2394 children 12 years of age or younger.

2395 7. "Children's toys" means a consumer product with a sales
2396 price of \$75 or less designed or intended by the manufacturer
2397 for a child 12 years of age or younger for use by the child when
2398 the child plays. In determining whether consumer products are
2399 designed or intended for use by a child 12 years of age or
2400 younger, the following factors shall be considered:

2401 a. A statement by a manufacturer about the intended use of
2402 such product, including a label on such product if such
2403 statement is reasonable.

2404 b. Whether the product is represented in its packaging,
2405 display, promotion, or advertising as appropriate for use by
2406 children 12 years of age or younger.

2407 (2) The tax exemptions provided in this section do not
2408 apply to sales within a theme park or entertainment complex as
2409 defined in s. 509.013(9), Florida Statutes, within a public
2410 lodging establishment as defined in s. 509.013(4), Florida
2411 Statutes, or within an airport as defined in s. 330.27(2),
2412 Florida Statutes.

2413 (3) If a purchaser of an admission purchases the admission
2414 exempt from tax pursuant to this section and subsequently
2415 resells the admission, the purchaser shall collect tax on the
2416 full sales price of the resold admission.

2417 (4) The Department of Revenue is authorized, and all
2418 conditions are deemed met, to adopt emergency rules pursuant to



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2419 s. 120.54(4), Florida Statutes, for the purpose of implementing
2420 this section.

2421 (5) This section shall take effect upon this act becoming a
2422 law.

2423 Section 46. Tools commonly used by skilled trade workers;
2424 Tool Time sales tax holiday.—

2425 (1) The tax levied under chapter 212, Florida Statutes, may
2426 not be collected during the period from September 2, 2023,
2427 through September 8, 2023, on the retail sale of:

2428 (a) Hand tools with a sales price of \$50 or less per item.

2429 (b) Power tools with a sales price of \$300 or less per
2430 item.

2431 (c) Power tool batteries with a sales price of \$150 or less
2432 per item.

2433 (d) Work gloves with a sales price of \$25 or less per pair.

2434 (e) Safety glasses with a sales price of \$50 or less per
2435 pair, or the equivalent if sold in sets of more than one pair.

2436 (f) Protective coveralls with a sales price of \$50 or less
2437 per item.

2438 (g) Work boots with a sales price of \$175 or less per pair.

2439 (h) Tool belts with a sales price of \$100 or less per item.

2440 (i) Duffle bags or tote bags with a sales price of \$50 or
2441 less per item.

2442 (j) Tool boxes with a sales price of \$75 or less per item.

2443 (k) Tool boxes for vehicles with a sales price of \$300 or
2444 less per item.

2445 (l) Industry textbooks and code books with a sales price of
2446 \$125 or less per item.

2447 (m) Electrical voltage and testing equipment with a sales



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2448 price of \$100 or less per item.
2449 (n) LED flashlights with a sales price of \$50 or less per
2450 item.
2451 (o) Shop lights with a sales price of \$100 or less per
2452 item.
2453 (p) Handheld pipe cutters, drain opening tools, and
2454 plumbing inspection equipment with a sales price of \$150 or less
2455 per item.
2456 (q) Shovels with a sales price of \$50 or less.
2457 (r) Rakes with a sales price of \$50 or less.
2458 (s) Hard hats and other head protection with a sales price
2459 of \$100 or less.
2460 (t) Hearing protection items with a sales price of \$75 or
2461 less.
2462 (u) Ladders with a sales price of \$250 or less.
2463 (v) Fuel cans with a sales price of \$50 or less.
2464 (w) High visibility safety vests with a sales price of \$30
2465 or less.
2466 (2) The tax exemptions provided in this section do not
2467 apply to sales within a theme park or entertainment complex as
2468 defined in s. 509.013(9), Florida Statutes, within a public
2469 lodging establishment as defined in s. 509.013(4), Florida
2470 Statutes, or within an airport as defined in s. 330.27(2),
2471 Florida Statutes.
2472 (3) The Department of Revenue is authorized, and all
2473 conditions are deemed met, to adopt emergency rules pursuant to
2474 s. 120.54(4), Florida Statutes, for the purpose of implementing
2475 this section.
2476 Section 47. (1) The tax levied under chapter 212, Florida



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2477 Statutes, may not be collected during the period from July 1,
2478 2023, through June 30, 2024, on the retail sale of a new ENERGY
2479 STAR appliance for noncommercial use.

2480 (2) As used in this section, the term "ENERGY STAR
2481 appliance" means one of the following products, if such product
2482 is designated by the United States Environmental Protection
2483 Agency and the United States Department of Energy as meeting or
2484 exceeding each agency's requirements under the ENERGY STAR
2485 program, and is affixed with an ENERGY STAR label:

2486 (a) A washing machine with a sales price of \$1,500 or less;

2487 (b) A clothes dryer with a sales price of \$1,500 or less;

2488 (c) A water heater with a sales price of \$1,500 or less; or

2489 (d) A refrigerator or combination refrigerator/freezer with
2490 a sales price of \$4,500 or less.

2491 (3) This section shall take effect upon this act becoming a
2492 law.

2493 Section 48. (1) The tax levied under chapter 212, Florida
2494 Statutes, may not be collected during the period from July 1,
2495 2023, through June 30, 2024, on the retail sale of gas ranges
2496 and cooktops.

2497 (2) As used in this section, the term "gas ranges and
2498 cooktops" means any range or cooktop fueled by combustible gas
2499 such as natural gas, propane, butane, liquefied petroleum gas,
2500 or other flammable gas. It does not include outdoor gas grills,
2501 camping stoves, or other portable stoves.

2502 (3) This section shall take effect upon this act becoming a
2503 law.

2504 Section 49. (1) The Department of Revenue is authorized,
2505 and all conditions are deemed met, to adopt emergency rules



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2506 pursuant to s. 120.54(4), Florida Statutes, to implement the
2507 amendments made by this act to ss. 212.031 and 212.08, Florida
2508 Statutes; the creation by this act of ss. 220.199 and 220.1991,
2509 Florida Statutes; and the creation by this act of the temporary
2510 tax exemptions for ENERGY STAR appliances, and gas ranges and
2511 cooktops. Notwithstanding any other provision of law, emergency
2512 rules adopted pursuant to this subsection are effective for 6
2513 months after adoption and may be renewed during the pendency of
2514 procedures to adopt permanent rules addressing the subject of
2515 the emergency rules.

2516 (2) This section shall take effect upon this act becoming a
2517 law and expires July 1, 2026.

2518 Section 50. (1) For fiscal year 2023-2024, the sum of \$35
2519 million is appropriated from the General Revenue Fund to the
2520 Department of Revenue to offset the reductions in ad valorem tax
2521 revenue experienced by local taxing jurisdictions in complying
2522 with s. 197.3181, Florida Statutes.

2523 (2) To participate in the distribution of the
2524 appropriation, each affected taxing jurisdiction must apply to
2525 the Department of Revenue by October 1, 2023, and provide
2526 documentation supporting the taxing jurisdiction's reduction in
2527 ad valorem tax revenue in the form and manner prescribed by the
2528 department. The documentation must include a copy of the notice
2529 required by s. 197.3181(5)(b), Florida Statutes, from the tax
2530 collector who reports to the affected taxing jurisdiction of the
2531 reduction in ad valorem taxes the taxing jurisdiction will incur
2532 as a result of the implementation of s. 197.3181, Florida
2533 Statutes.

2534 (3) The Department of Revenue is authorized, and all



2535 conditions are deemed met, to adopt emergency rules pursuant to
2536 s. 120.54(4), Florida Statutes, for the purpose of implementing
2537 this section.

2538 (4) This section shall take effect upon becoming a law and
2539 is repealed June 30, 2025.

2540 Section 51. (1) For the 2022-2023 fiscal year, the sum of
2541 \$19,014 in nonrecurring funds is appropriated from the General
2542 Revenue Fund to the Department of Revenue for the purpose of
2543 implementing the changes to s. 220.222, Florida Statutes, and
2544 chapter 212, Florida Statutes, made by this act.

2545 (2) This section shall take effect upon becoming a law.

2546 Section 52. For the 2023-2024 fiscal year, the sum of
2547 \$110,536 in nonrecurring funds is appropriated from the General
2548 Revenue Fund to the Department of Revenue for the purpose of
2549 implementing the provisions of the Residential Graywater System
2550 Tax Credit and the Credit for Manufacturing of Human Breast Milk
2551 Derived Human Milk Fortifiers as created by this act, and the
2552 amendment made by this act to s. 212.031, Florida Statutes.

2553 Section 53. Except as otherwise provided in this act and
2554 except for this section, which shall take effect upon this act
2555 becoming a law, this act shall take effect July 1, 2023.

2556
2557 ===== T I T L E A M E N D M E N T =====

2558 And the title is amended as follows:

2559 Delete everything before the enacting clause
2560 and insert:

2561 A bill to be entitled
2562 An act relating to taxation; amending s. 125.01, F.S.;

2563 prohibiting a county from levying special assessments



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2564 on certain lands; providing and deleting exceptions;
2565 providing applicability; deleting the definition of
2566 the term "agricultural pole barn"; amending s.
2567 125.0104, F.S.; requiring that certain tourist
2568 development taxes be enacted or renewed by referendum,
2569 rather than approval by governing boards; revising
2570 criteria for counties that may reimburse certain
2571 expenses from revenues received by a tourist
2572 development tax; requiring that a referendum to
2573 reenact such an expiring tax be held at a general
2574 election; limiting the occurrence of such a
2575 referendum; amending s. 125.0108, F.S.; requiring that
2576 a referendum to reenact an expiring tourist impact tax
2577 be held at a general election; limiting the occurrence
2578 of such a referendum; amending s. 125.901, F.S.;
2579 requiring that a referendum to approve a millage rate
2580 increase for a children's services independent special
2581 district property tax be held at a general election;
2582 limiting the occurrence of such a referendum; amending
2583 s. 194.036, F.S.; revising a condition under which a
2584 property appraiser may appeal a decision of the value
2585 adjustment board; amending s. 196.081, F.S.;
2586 specifying that certain permanently and totally
2587 disabled veterans or their surviving spouses are
2588 entitled to, rather than may receive, a prorated
2589 refund of ad valorem taxes paid under certain
2590 circumstances; making clarifying changes relating to
2591 the transfer of homestead tax exemptions by surviving
2592 spouses of certain veterans and first responders;



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2593 providing construction; expanding eligibility for the
2594 prorated refund; removing a limitation on when certain
2595 surviving spouses are exempt from a specified tax;
2596 exempting from ad valorem taxation the homestead
2597 property of the surviving spouse of a first responder
2598 who dies in the line of duty while employed by the
2599 United States Government; removing a limitation on
2600 when first responders and their surviving spouses are
2601 exempt from a specified tax; expanding the definition
2602 of the term "first responder" to include certain
2603 federal law enforcement officers; providing
2604 applicability; amending s. 196.196, F.S.; making a
2605 technical change; providing construction relating to
2606 tax-exempt property used for a religious purpose;
2607 amending s. 196.198, F.S.; adding circumstances under
2608 which certain property used exclusively for
2609 educational purposes is deemed owned by an educational
2610 institution; amending s. 197.319, F.S.; revising
2611 definitions; revising requirements for applying for
2612 property tax refunds due to catastrophic events;
2613 revising duties of property appraisers and tax
2614 collectors; making technical changes; providing
2615 applicability; amending ss. 199.145 and 201.08, F.S.;
2616 providing requirements for taxation of specified loans
2617 in certain circumstances; amending s. 202.19, F.S.;
2618 revising the name of the discretionary communications
2619 services tax; requiring that a certain tax remain the
2620 same rate as it was on a specified past date until a
2621 specified future date; prohibiting a certain tax



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2622 passed after a specified date from being added to the
2623 local communications services tax until a future date;
2624 amending s. 206.9952, F.S.; conforming provisions to
2625 changes made by the act; amending s. 206.9955, F.S.;
2626 delaying the effective date of certain taxes on
2627 natural gas fuel; amending s. 206.996, F.S.;
2628 conforming a provision to changes made by the act;
2629 amending s. 212.0306, F.S.; authorizing certain cities
2630 and towns to levy a local option food and beverage tax
2631 if adopted by ordinance approved by referendum;
2632 providing for the effective date of such tax levy;
2633 requiring that a referendum to reenact an expiring
2634 local option food and beverage tax be held at a
2635 general election; limiting the occurrence of such a
2636 referendum; amending s. 212.031, F.S.; reducing the
2637 tax levied on rental or license fees charged for the
2638 use of real property; amending s. 212.055, F.S.;
2639 requiring that a referendum to reenact a local
2640 government discretionary sales surtax be held at a
2641 general election; limiting the occurrence of such a
2642 referendum; amending s. 212.08, F.S.; exempting from
2643 sales and use tax the sale of materials used to
2644 construct or repair fencing used for certain purposes;
2645 defining the term "renewable natural gas"; providing a
2646 sales tax exemption for the purchase of certain
2647 machinery and equipment relating to renewable natural
2648 gas; requiring purchasers of such machinery and
2649 equipment to furnish the vendor with a certain
2650 affidavit; providing an exception; providing



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2651 penalties, including a criminal penalty; authorizing
2652 the Department of Revenue to adopt rules; exempting
2653 the purchase of specified baby and toddler products
2654 from the sales and use tax; providing a presumption;
2655 exempting the sale for human use of diapers,
2656 incontinence undergarments, incontinence pads, and
2657 incontinence liners from the sales and use tax;
2658 exempting the sale of oral hygiene products from the
2659 sales and use tax; defining the term "oral hygiene
2660 products"; exempting the sale of certain firearm
2661 safety devices from the sales and use tax; defining
2662 the terms "private investigation services" and "small
2663 private investigative agency"; exempting the sale of
2664 private investigation services by a small private
2665 investigative agency to a client from the sales and
2666 use tax; providing applicability; amending s. 212.20,
2667 F.S.; requiring the Department of Revenue to annually
2668 distribute funds to the Florida Agricultural
2669 Promotional Campaign Trust Fund beginning on a
2670 specified date; providing for future repeal; amending
2671 s. 213.053, F.S.; revising information which the
2672 Department of Revenue may share with the Department of
2673 Environmental Protection to include changes made by
2674 the act; amending s. 220.02, F.S.; revising the order
2675 in which credits may be taken to include credits
2676 created by the act; amending s. 220.03, F.S.; revising
2677 the date of adoption of the Internal Revenue Code and
2678 other federal income tax statutes for purposes of the
2679 state corporate income tax; providing retroactive



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2680 operation; amending s. 220.13, F.S.; requiring the
2681 addition of amounts taken for certain credits to
2682 taxable income; amending s. 220.1845, F.S.; increasing
2683 the amount of contaminated site rehabilitation tax
2684 credits which may be granted for each fiscal year;
2685 creating s. 220.199, F.S.; defining terms; providing a
2686 corporate income tax credit to developers and
2687 homebuilders for certain graywater systems purchased
2688 during the taxable year; specifying limits on credits
2689 received; specifying information the developer or
2690 homebuilder must provide; requiring the Department of
2691 Environmental Protection to make certain
2692 determinations and to certify such determinations
2693 within a specified timeframe; requiring such
2694 determinations be included on specified returns;
2695 prohibiting the certification of credits for tax years
2696 after a certain date; authorizing tax credits to be
2697 carried forward for up to a specified number of years;
2698 authorizing the Department of Revenue and the
2699 Department of Environmental Protection to adopt rules;
2700 providing for future repeal; creating s. 220.1991,
2701 F.S.; authorizing a corporate income tax credit for a
2702 portion of the cost of certain equipment used in the
2703 production of human breast milk derived human milk
2704 fortifiers; requiring such credit be reduced using a
2705 specified calculation; providing requirements for
2706 qualifying equipment; providing the maximum amount of
2707 credits available for each taxpayer for certain fiscal
2708 years; providing applicability; authorizing the



2709 Department of Revenue to adopt specified rules;
2710 providing requirements for certain forms; requiring
2711 the credit to be approved by the Department of Revenue
2712 before it is used; requiring the Department of Revenue
2713 to take certain actions when processing applications;
2714 providing requirements for incomplete applications;
2715 authorizing credits to be carried forward for up to a
2716 specified number of years; authorizing credits to be
2717 used on a consolidated return in certain
2718 circumstances; prohibiting taxpayers from conveying,
2719 transferring, or assigning approved tax credits;
2720 providing an exception; requiring notification if such
2721 exception is used; requiring the Department of Revenue
2722 to take specified actions in relation to such
2723 notifications; providing requirements for a credit
2724 approved after a specified event; providing for the
2725 reduction of estimated payments in certain
2726 circumstances; providing for future repeal; amending
2727 s. 220.222, F.S.; requiring specified calculations
2728 relating to the underpayment of taxes to include the
2729 amount of certain credits; amending ss. 336.021 and
2730 336.025, F.S.; requiring that a referendum to adopt,
2731 amend, or reenact a ninth-cent fuel tax or local
2732 option fuel taxes, respectively, be held at a general
2733 election; limiting the occurrence of a referendum to
2734 reenact such a tax; amending s. 376.30781, F.S.;

2735 increasing the amount of tax credits for the
2736 rehabilitation of drycleaning-solvent-contaminated
2737 sites and brownfield sites in designated brownfield



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2738 areas which may be granted for each fiscal year;
2739 amending s. 402.62, F.S.; increasing the Strong
2740 Families Tax Credit cap; creating s. 550.09516, F.S.;
2741 providing for a credit for thoroughbred racing
2742 permitholders; requiring the Florida Gaming Control
2743 Commission to require sufficient documentation;
2744 authorizing permitholders to apply the credits monthly
2745 beginning on a specified annual date to certain taxes
2746 and fees; providing for expiration of credits;
2747 authorizing the commission to adopt rules; amending s.
2748 571.26, F.S.; requiring that certain funds be held
2749 separately in the trust fund for certain purposes;
2750 providing for the future expiration and reversion of
2751 specified statutory text; creating s. 571.265, F.S.;
2752 defining the terms "association" and "permitholder";
2753 requiring that certain funds deposited into the trust
2754 fund be used for a specified purpose; providing for
2755 carryover of unused funds; specifying requirements for
2756 the use and distribution of funds; requiring
2757 recipients to submit a report; providing for future
2758 repeal; exempting from sales and use tax the retail
2759 sale of certain clothing, wallets, bags, school
2760 supplies, learning aids and jigsaw puzzles, and
2761 personal computers and personal computer-related
2762 accessories during specified timeframes; defining
2763 terms; specifying locations where the tax exemptions
2764 do not apply; authorizing certain dealers to opt out
2765 of participating in the tax holiday, subject to
2766 certain requirements; authorizing the Department of



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2767 Revenue to adopt emergency rules; exempting from sales
2768 and use tax specified disaster preparedness supplies
2769 during specified timeframes; defining terms;
2770 specifying locations where the tax exemptions do not
2771 apply; authorizing the Department of Revenue to adopt
2772 emergency rules; exempting from sales and use tax
2773 admissions to certain events, performances, and
2774 facilities, certain season tickets, and the retail
2775 sale of certain boating and water activity, camping,
2776 fishing, general outdoor, and residential pool
2777 supplies and sporting equipment during specified
2778 timeframes; defining terms; specifying locations where
2779 the tax exemptions do not apply; authorizing the
2780 Department of Revenue to adopt emergency rules;
2781 exempting from the sales and use tax the retail sale
2782 of certain tools during a specified timeframe;
2783 specifying locations where the tax exemptions do not
2784 apply; authorizing the Department of Revenue to adopt
2785 emergency rules; exempting from sales and use tax the
2786 retail sale of new ENERGY STAR appliances during a
2787 specified timeframe; defining the term "ENERGY STAR
2788 appliance"; exempting from sales and use tax the
2789 retail sale of gas ranges and cooktops during a
2790 specified timeframe; defining the term "gas ranges and
2791 cooktops"; authorizing the Department of Revenue to
2792 adopt emergency rules; authorizing local taxing
2793 jurisdictions to apply to the Department of Revenue
2794 for a distribution to offset certain reductions in ad
2795 valorem tax revenue; providing application



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requirements; authorizing the Department of Revenue to
adopt rules; providing for future repeal; providing
appropriations; providing effective dates.