



26 assistance plan; providing for expiration and  
 27 retroactive applicability; authorizing counties that  
 28 have been designated as areas of critical state  
 29 concern to use tourist development tax revenue and  
 30 tourist impact tax revenue for affordable housing;  
 31 requiring affordable housing financed with such funds  
 32 to maintain its status for a specified period of time;  
 33 providing for distribution of such funds; providing an  
 34 effective date.

35

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

37

38 Section 1. Subsection (5) of section 125.01055, Florida  
 39 Statutes, is amended to read:

40 125.01055 Affordable housing.—

41 (5) Subsections ~~Subsection~~ (4) and (6) do ~~does~~ not apply  
 42 in an area of critical state concern, as designated in s.  
 43 380.0552.

44 Section 2. Subsection (5) of section 166.04151, Florida  
 45 Statutes, is amended to read:

46 166.04151 Affordable housing.—

47 (5) Subsections ~~Subsection~~ (4) and (6) do ~~does~~ not apply  
 48 in an area of critical state concern, as designated by s.  
 49 380.0552 or chapter 28-36, Florida Administrative Code.

50 Section 3. Paragraph (b) of subsection (1) and paragraph

51 (e) of subsection (3) of section 196.1979, Florida Statutes, are  
 52 amended, and paragraph (d) is added to subsection (1) of that  
 53 section, to read:

54 196.1979 County and municipal affordable housing property  
 55 exemption.—

56 (1)

57 (b) Qualified property may receive an ad valorem property  
 58 tax exemption of:

59 1. Up to 75 percent of the assessed value of each  
 60 residential unit used to provide affordable housing if fewer  
 61 than 100 percent of the multifamily project's residential units  
 62 are used to provide affordable housing meeting the requirements  
 63 of this section.

64 2. Up to 100 percent of the assessed value if 100 percent  
 65 of the multifamily project's residential units are used to  
 66 provide affordable housing meeting the requirements of this  
 67 section.

68 3. Up to 100 percent of the assessed value if the  
 69 residential unit is a single-family residential unit or a  
 70 residential duplex, and such property is used to provide  
 71 affordable housing meeting the requirements of this section.

72 (d)1. Notwithstanding subparagraph (1)(a)2., a housing  
 73 unit located within the Florida Keys Area pursuant to s.  
 74 380.0552 or the Key West Area pursuant to chapter 28-36, Florida  
 75 Administrative Code, as amended, effective August 23, 1984, may

76 | be eligible for a tax exemption under this section if the  
77 | housing unit meets the requirements of this section and the unit  
78 | is being offered for rent.

79 | 2. This paragraph first applies to the 2025 tax roll.

80 | (3) An ordinance granting the exemption authorized by this  
81 | section must:

82 | (e) Require the eligible unit to meet the eligibility  
83 | criteria of paragraph (1) (a) or paragraph (1) (d).

84 | Section 4. Paragraph (a) of subsection (9) of section  
85 | 380.0552, Florida Statutes, is amended to read:

86 | 380.0552 Florida Keys Area; protection and designation as  
87 | area of critical state concern.—

88 | (9) MODIFICATION TO PLANS AND REGULATIONS.—

89 | (a) Any land development regulation or element of a local  
90 | comprehensive plan in the Florida Keys Area may be enacted,  
91 | amended, or rescinded by a local government, but the enactment,  
92 | amendment, or rescission becomes effective only upon approval by  
93 | the state land planning agency. The state land planning agency  
94 | shall review the proposed change to determine if it is in  
95 | compliance with the principles for guiding development specified  
96 | in chapter 27F-8, Florida Administrative Code, as amended  
97 | effective August 23, 1984, and must approve or reject the  
98 | requested changes within 60 days after receipt. Amendments to  
99 | local comprehensive plans in the Florida Keys Area must also be  
100 | reviewed for compliance with the following:

101           1. Construction schedules and detailed capital financing  
 102 plans for wastewater management improvements in the annually  
 103 adopted capital improvements element, and standards for the  
 104 construction of wastewater treatment and disposal facilities or  
 105 collection systems that meet or exceed the criteria in s.  
 106 403.086(11) for wastewater treatment and disposal facilities or  
 107 s. 381.0065(4)(1) for onsite sewage treatment and disposal  
 108 systems.

109           2. Goals, objectives, and policies to protect public  
 110 safety and welfare in the event of a natural disaster by  
 111 maintaining a hurricane evacuation clearance time for permanent  
 112 residents of no more than 24 hours. The hurricane evacuation  
 113 clearance time shall be determined by a hurricane evacuation  
 114 study conducted in accordance with a professionally accepted  
 115 methodology and approved by the state land planning agency. For  
 116 purposes of hurricane evacuation clearance time modeling:

117           a. Mobile home residents are not considered permanent  
 118 residents.

119           b. The Key West Area pursuant to chapter 28-36, Florida  
 120 Administrative Code, as amended, effective August 23, 1984,  
 121 shall be included in the hurricane evaluation study.

122           Section 5. Subsection (14) of section 380.0666, Florida  
 123 Statutes, is added to read:

124           380.0666 Powers of land authority.—The land authority  
 125 shall have all the powers necessary or convenient to carry out

126 and effectuate the purposes and provisions of this act,  
 127 including the following powers, which are in addition to all  
 128 other powers granted by other provisions of this act:

129 (14) For affordable housing homeownership units, to  
 130 require compliance with the income requirements under paragraph  
 131 (3) (a) at the time of conveyance each time a unit is conveyed.  
 132 The original land authority funding or contribution shall be  
 133 memorialized in a recordable perpetual deed restriction. If the  
 134 purchase receives state or federal funding and that state or  
 135 federal funding program requires a priority lien position over  
 136 the land authority deed restriction, the land authority funding  
 137 or contribution may be subordinate to a first purchase money  
 138 mortgage and the state or federal funding lien.

139 Section 6. Paragraph (g) of subsection (5) of section  
 140 420.9075, Florida Statutes, is amended to read:

141 420.9075 Local housing assistance plans; partnerships.—

142 (5) The following criteria apply to awards made to  
 143 eligible sponsors or eligible persons for the purpose of  
 144 providing eligible housing:

145 (g)1. All units constructed, rehabilitated, or otherwise  
 146 assisted with the funds provided from the local housing  
 147 assistance trust fund must be occupied by very-low-income  
 148 persons, low-income persons, and moderate-income persons except  
 149 as otherwise provided in this section.

150 2.a. At least 30 percent of the funds deposited into the

151 local housing assistance trust fund must be reserved for awards  
152 to very-low-income persons or eligible sponsors who will serve  
153 very-low-income persons, and at least an additional 30 percent  
154 of the funds deposited into the local housing assistance trust  
155 fund must be reserved for awards to low-income persons or  
156 eligible sponsors who will serve low-income persons.

157 b. This subparagraph does not apply to a county or an  
158 eligible municipality that includes or has included within the  
159 previous 5 years an area of critical state concern designated by  
160 the Legislature for which the Legislature has declared its  
161 intent to provide affordable housing. This sub-subparagraph  
162 expires on July 1, 2029, and applies retroactively.

163 Section 7. A county that has been designated as an area of  
164 critical state concern by law or by action of the Administration  
165 Commission pursuant to s. 380.05, Florida Statutes, and that  
166 levies a tourist development tax pursuant to s. 125.0104,  
167 Florida Statutes, and a tourist impact tax pursuant to s.  
168 125.0108, Florida Statutes, may transfer its cumulative surplus  
169 from such taxes incurred through September 30, 2024, for the  
170 purpose of providing affordable housing as defined in s.  
171 420.0004, Florida Statutes, for employees whose housing  
172 opportunities are impacted by the operation of tourist-related  
173 businesses in the county. Any housing financed with funds from  
174 this surplus shall maintain its status as affordable housing for  
175 a period of no less than 99 years. The transferred surplus shall

CS/HB 1297

2024

176 | be distributed pursuant to s. 125.0108(3), Florida Statutes.

177 |       Section 8. This act shall take effect July 1, 2024.