

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative McFarland offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (2) of section 170.201, Florida
 7 Statutes, is amended to read:

8 170.201 Special assessments.—

9 (2) Property owned or occupied by a religious institution
 10 and used as a place of worship or education; by a public or
 11 private preschool, elementary school, middle school, or high
 12 school; or by a governmentally financed, insured, or subsidized
 13 housing facility that is used primarily for persons who are
 14 elderly or disabled shall be exempt from any special assessment
 15 levied by a municipality to fund any service if the municipality
 16 so desires. As used in this subsection, the term "religious

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17 institution" means any church, synagogue, or other established
18 physical place for worship at which nonprofit religious services
19 and activities are regularly conducted and carried on and the
20 term "governmentally financed, insured, or subsidized housing
21 facility" means a facility that is financed by a mortgage loan
22 made or insured by the United States Department of Housing and
23 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.
24 232, or s. 236 of the National Housing Act and is owned or
25 operated by an entity that qualifies as an exempt charitable
26 organization under s. 501(c)(3) of the Internal Revenue Code. As
27 used in this subsection, the term "preschool" means any child
28 care facility licensed under s. 402.305 which serves children
29 under 5 years of age.

30 Section 2. Section 211.0254, Florida Statutes, is created
31 to read:

32 211.0254 Child care tax credits.—Beginning January 1,
33 2025, there is allowed a credit pursuant to s. 402.261 against
34 any tax imposed by the state due under s. 211.02 or s. 211.025.
35 However, the combined credit allowed under this section and ss.
36 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of
37 the tax due on the return on which the credit is taken. If the
38 combined credit allowed under the foregoing sections exceeds 50
39 percent of the tax due on the return, the credit must first be
40 taken under s. 211.0251, then under s. 211.0253, then under s.
41 211.0252. Any remaining liability must be taken under this

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42 section but may not exceed 50 percent of the tax due. For
43 purposes of the distributions of tax revenue under s. 211.06,
44 the department shall disregard any tax credits allowed under
45 this section to ensure that any reduction in tax revenue
46 received which is attributable to the tax credits results only
47 in a reduction in distributions to the General Revenue Fund. The
48 provisions of s. 402.261 apply to the credit authorized by this
49 section.

50 Section 3. Section 212.1835, Florida Statutes, is created
51 to read:

52 212.1835 Child care tax credits.—Beginning January 1,
53 2025, there is allowed a credit pursuant to s. 402.261 against
54 any tax imposed by the state and due under this chapter from a
55 direct pay permitholder as a result of the direct pay permit
56 held pursuant to s. 212.183. For purposes of the dealer's credit
57 granted for keeping prescribed records, filing timely tax
58 returns, and properly accounting and remitting taxes under s.
59 212.12, the amount of tax due used to calculate the credit must
60 include any expenses or payments from a direct pay permitholder
61 which give rise to a credit under s. 402.261. For purposes of
62 the distributions of tax revenue under s. 212.20, the department
63 shall disregard any tax credits allowed under this section to
64 ensure that any reduction in tax revenue received which is
65 attributable to the tax credits results only in a reduction in
66 distributions to the General Revenue Fund. The provisions of s.

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67 402.261 apply to the credit authorized by this section. A dealer
68 who claims a tax credit under this section must file his or her
69 tax returns and pay his or her taxes by electronic means under
70 s. 213.755.

71 Section 4. Section 220.19, Florida Statutes, is amended to
72 read:

73 220.19 Child care tax credits.—

74 (1) For taxable years beginning on or after January 1,
75 2025, there is allowed a credit pursuant to s. 402.261 against
76 any tax due for a taxable year under this chapter after the
77 application of any other allowable credits by the taxpayer. The
78 credit must be earned pursuant to s. 402.261 on or before the
79 date the taxpayer is required to file a return pursuant to s.
80 220.222. ~~If the credit granted under this section is not fully~~
81 ~~used in any one year because of insufficient tax liability on~~
82 ~~the part of the corporation, the unused amount may be carried~~
83 ~~forward for a period not to exceed 5 years. The carryover credit~~
84 ~~may be used in a subsequent year when the tax imposed by this~~
85 ~~chapter for that year exceeds the credit for which the~~
86 ~~corporation is eligible in that year under this section after~~
87 ~~applying the other credits and unused carryovers in the order~~
88 ~~provided by s. 220.02(8).~~

89 (2) A taxpayer that files a consolidated return in this
90 state as a member of an affiliated group under s. 220.131(1) may
91 be allowed the credit on a consolidated return basis; however,

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92 the total credit taken by the affiliated group is subject to the
93 limitation established under s. 402.261(2) (d). ~~If a corporation~~
94 ~~receives a credit for child care facility startup costs, and the~~
95 ~~facility fails to operate for at least 5 years, a pro rata share~~
96 ~~of the credit must be repaid, in accordance with the formula:~~

$$97 \quad A = C \times (1 - (N/60))$$

98 Where:

99 ~~(a) "A" is the amount in dollars of the required~~
100 ~~repayment.~~

101 ~~(b) "C" is the total credits taken by the corporation for~~
102 ~~child care facility startup costs.~~

103 ~~(c) "N" is the number of months the facility was in~~
104 ~~operation.~~

105
106 ~~This repayment requirement is inapplicable if the corporation~~
107 ~~goes out of business or can demonstrate to the department that~~
108 ~~its employees no longer want to have a child care facility.~~

109 (3) The provisions of s. 402.261 apply to the credit
110 authorized by this section.

111 (4) If a taxpayer applies and is approved for a credit
112 under s. 402.261 after timely requesting an extension to file
113 under s. 220.222(2):

114 (a) The credit does not reduce the amount of tax due for
115 purposes of the department's determination as to whether the

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116 taxpayer was in compliance with the requirement to pay tentative
117 taxes under ss. 220.222 and 220.32.

118 (b) The taxpayer's noncompliance with the requirement to
119 pay tentative taxes shall result in the revocation and
120 rescindment of any such credit.

121 (c) The taxpayer shall be assessed for any taxes,
122 penalties, or interest due from the taxpayer's noncompliance
123 with the requirement to pay tentative taxes.

124 (5) For purposes of calculating the underpayment of
125 estimated corporate income taxes under s. 220.34, the final
126 amount due is the amount after credits earned under s. 220.19
127 are deducted. For purposes of determining if a penalty or
128 interest under s. 220.34(2)(d)1. will be imposed for
129 underpayment of estimated corporate income tax, a taxpayer may,
130 after earning a credit under s. 220.19, reduce any estimated
131 payment in that taxable year by the amount of the credit.

132 Section 5. Section 402.261, Florida Statutes, is created
133 to read:

134 402.261 Child care tax credits.—

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

136 (a) "Department" means the Department of Revenue.

137 (b) "Division" means the Division of Alcoholic Beverages
138 and Tobacco of the Department of Business and Professional
139 Regulation.

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140 (c) "Eligible child" means the child or grandchild of an
141 employee of a taxpayer, if such employee is the child or
142 grandchild's caregiver as defined in s. 39.01.

143 (d) "Eligible child care facility" means a child care
144 facility that:

145 1. Is licensed under s. 402.305; or

146 2. Is exempt from licensure under s. 402.316.

147 (e) "Employee" includes full-time employees and part-time
148 employees who work an average of at least 20 hours per week.

149 (f) "Maximum annual tax credit amount" means, for any
150 state fiscal year, the sum of the amount of tax credits approved
151 under this section, including tax credits to be taken under s.
152 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
153 which are approved for taxpayers whose taxable years begin on or
154 after January 1 of the calendar year preceding the start of the
155 applicable state fiscal year.

156 (g) "Tax due" means any tax required under chapter 211,
157 chapter 220, chapter 561, or chapter 624, or due under chapter
158 212 from a direct pay permit holder as a result of a direct pay
159 permit held pursuant to s. 212.183.

160 (2)(a) A taxpayer who operates an eligible child care
161 facility for the taxpayer's employees is allowed a credit of 50
162 percent of the startup costs of such facility against any tax
163 due for the taxable year such facility begins operation as an
164 eligible child care facility. The maximum credit amount a

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165 taxpayer may be granted in a taxable year under this paragraph
166 is based on the average number of employees employed by the
167 taxpayer during such year. For an employer that employed:

168 1. One to nineteen employees, the maximum credit is \$1
169 million.

170 2. Twenty to two hundred fifty employees, the maximum
171 credit is \$500,000.

172 3. More than 250 employees, the maximum credit is
173 \$250,000.

174 (b) A taxpayer who operates an eligible child care
175 facility for the taxpayer's employees is allowed a credit of
176 \$300 per month for each eligible child enrolled in such facility
177 against any tax due for the taxable year. The maximum credit
178 amount a taxpayer may be granted in a taxable year under this
179 paragraph is based on the average number of employees employed
180 by the taxpayer during such year. For an employer that employed:

181 1. One to nineteen employees, the maximum credit is
182 \$50,000.

183 2. Twenty to two hundred fifty employees, the maximum
184 credit is \$500,000.

185 3. More than 250 employees, the maximum credit is \$1
186 million.

187 (c) A taxpayer who makes payments to an eligible child
188 care facility in the name and for the benefit of an employee
189 employed by the taxpayer whose eligible child attends such

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190 facility is allowed a credit of 100 percent of the amount of
191 such payments against any tax due for the taxable year up to a
192 maximum credit of \$3,600 per child per taxable year. The
193 taxpayer may make payments directly to the eligible child care
194 facility or contract with an early learning coalition to process
195 payments. The maximum credit amount a taxpayer may be granted in
196 a taxable year under this paragraph is based on the average
197 number of employees employed by the taxpayer during such year.

198 For an employer that employed:

199 1. One to nineteen employees, the maximum credit is
200 \$50,000.

201 2. Twenty to two hundred fifty employees, the maximum
202 credit is \$500,000.

203 3. More than 250 employees, the maximum credit is \$1
204 million.

205 (d) A taxpayer may qualify for a tax credit under more
206 than one paragraph of this subsection; however, the total credit
207 taken by such taxpayers in a single taxable year may not exceed
208 the sum total of the maximum credit they are granted under each
209 applicable paragraph.

210 (e) Beginning in fiscal year 2024-2025, the maximum annual
211 tax credit amount is \$5 million in each state fiscal year.

212 (3)(a) If the credit granted under this section is not
213 fully used within the specified state fiscal year for credits
214 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes

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215 due for the specified taxable year for credits under s. 220.19
216 or s. 624.5107, because of insufficient tax liability on the
217 part of the taxpayer, the unused amount may be carried forward
218 for a period not to exceed 5 years. For purposes of s. 220.19, a
219 credit carried forward may be used in a subsequent year after
220 applying the other credits and unused carryovers in the order
221 provided by s. 220.02(8).

222 (b)1. If a taxpayer receives a credit for startup costs
223 pursuant to paragraph (2) (a), and the eligible child care
224 facility fails to operate for at least 5 years, a pro rata share
225 of the credit must be repaid, in accordance with the formula:

$$226 \quad \quad \quad \underline{A = C \times (1 - (N/60))}$$

227 Where:

228 a. "A" is the amount, in dollars, of the required
229 repayment.

230 b. "C" is the total credits taken by the taxpayer for
231 eligible child care facility startup costs against a tax due
232 under this section.

233 c. "N" is the number of months the eligible child care
234 facility was in operation.

235 2. A taxpayer who is required to repay a pro rata share of
236 the credit under this paragraph shall file an amended return
237 with the department, or such other report as the department
238 prescribes by rule, and pay such amount within 60 days after the
239 last day of operation of the eligible child care facility. The

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240 department shall distribute such funds in accordance with the
241 applicable statutory provision for the tax against which such
242 credit was taken by that taxpayer.

243 (4)(a) A taxpayer may claim a credit only for the creation
244 or operation of, or payments to, an eligible child care
245 facility.

246 (b) The services of an eligible child care facility for
247 which a taxpayer claims a credit under paragraph (2)(b) must be
248 available to all employees employed by the taxpayer, or must be
249 allocated on a first-come, first-served basis, and must be used
250 by at least one eligible child.

251 (c) Two or more taxpayers may jointly establish and
252 operate an eligible child care facility according to the
253 provisions of this section. If two or more taxpayers choose to
254 jointly establish and operate an eligible child care facility,
255 or cause a not-for-profit taxpayer to establish and operate an
256 eligible child care facility, the taxpayers must file a joint
257 application, or the not-for-profit taxpayer may file an
258 application, pursuant to subsection (5) setting forth the
259 taxpayers' proposal. The participating taxpayers may proportion
260 the available credits in any manner they choose. In the event
261 the child care facility does not operate for 5 years, the
262 repayment required under paragraph (3)(b) must be allocated
263 among, and apply to, the participating taxpayers in the

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264 proportion that such taxpayers received the credit under this
265 section.

266 (d) Child care payments for which a taxpayer claims a
267 credit under paragraph (2)(c) may not exceed the amount charged
268 by the eligible child care facility for other children of like
269 age and ability of persons not employed by the taxpayer.

270 (5) Beginning October 1, 2024, a taxpayer may submit an
271 application to the department for the purposes of determining
272 qualification for a credit under this section to be applied to a
273 taxable year beginning on or after January 1, 2025. The
274 department must approve the application for the credit before
275 the taxpayer is authorized to claim the credit on a return.

276 (a) The application must include:

277 1.a. For a credit under paragraph (2)(a), a proposal for
278 establishing an eligible child care facility for use by its
279 employees, the number of eligible children expected to be
280 enrolled, and the expected date operations will begin. A credit
281 may not be claimed on a return until operations have begun.

282 b. For a credit under paragraph (2)(b), the total number
283 of eligible children for whom child care will be provided at the
284 eligible child care facility and the total number of months the
285 facility is expected to operate during the taxable year in which
286 the credit will be earned.

287 c. For a credit under paragraph (2)(c), the total number
288 of eligible children for whom child care payments will be paid

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289 and the estimated total annual amount of such payments during
290 the taxable year in which the credit will be earned.

291 2. The taxable year in which the credit is expected to be
292 earned. A taxpayer may apply for a credit to be used for a prior
293 taxable year at any time before the date on which the taxpayer
294 is required to file a return for that year pursuant to s.
295 220.222.

296 3. For a credit under paragraph (2)(a) or paragraph
297 (2)(b), a statement signed by a person authorized to sign on
298 behalf of the taxpayer that the facility meets the definition of
299 eligible child care facility and otherwise qualifies for the
300 credit under this section. Such statement must be attached to
301 the application.

302 (b) The department shall approve tax credits on a first-
303 come, first-served basis, and must obtain the division's
304 approval before approving a tax credit under s. 561.1214. Within
305 10 days after approving or denying an application, the
306 Department of Revenue shall provide a copy of its approval or
307 denial letter to the taxpayer.

308 (6)(a) A taxpayer may not convey, transfer, or assign an
309 approved tax credit or a carryforward tax credit to another
310 entity unless all of the assets of the taxpayer are conveyed,
311 assigned, or transferred in the same transaction. However, a tax
312 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
313 or s. 624.5107 may be conveyed, transferred, or assigned between

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314 members of an affiliated group of taxpayers if the type of tax
315 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
316 or s. 624.5107 remains the same. A taxpayer shall notify the
317 department of its intent to convey, transfer, or assign a tax
318 credit to another member within an affiliated group of
319 corporations as defined in s. 220.03(1)(b). The amount conveyed,
320 transferred, or assigned is available to another member of the
321 affiliated group of corporations upon approval by the
322 department. The department shall obtain the division's approval
323 before approving a conveyance, transfer, or assignment of a tax
324 credit under s. 561.1214.

325 (b) Within any state fiscal year, a taxpayer may rescind
326 all or part of a tax credit approved under subsection (5). The
327 amount rescinded shall become available for that state fiscal
328 year to another taxpayer approved by the department under this
329 section. The department must obtain the division's approval
330 before accepting the rescindment of a tax credit under s.
331 561.1214. Any amount rescinded under this paragraph must become
332 available to a taxpayer on a first-come, first-served basis
333 based on tax credit applications received after the date the
334 rescindment is accepted by the department.

335 (c) Within 10 days after approving or denying the
336 conveyance, transfer, or assignment of a tax credit under
337 paragraph (a), or the rescindment of a tax credit under
338 paragraph (b), the department shall provide a copy of its

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339 approval or denial letter to the taxpayer requesting the
340 conveyance, transfer, assignment, or rescindment.

341 (7)(a) The department may adopt rules to administer this
342 section, including rules for the approval or disapproval of
343 proposals submitted by taxpayers and rules to provide for
344 cooperative arrangements between for-profit and not-for-profit
345 taxpayers.

346 (b) The department's decision to approve or disapprove a
347 proposal must be in writing, and, if the proposal is approved,
348 the decision must state the maximum credit authorized for the
349 taxpayer.

350 (c) In addition to its existing audit and investigation
351 authority, the department may perform any additional financial
352 and technical audits and investigations, including examining the
353 accounts, books, or records of the tax credit applicant, which
354 are necessary to verify the costs included in a credit
355 application and to ensure compliance with this section.

356 (d) It is grounds for forfeiture of previously claimed and
357 received tax credits if the department determines that a
358 taxpayer received tax credits pursuant to this section to which
359 the taxpayer was not entitled.

360 Section 6. Paragraphs (a) and (c) of subsection (1),
361 paragraphs (a), (e), and (f) of subsection (2), paragraphs (a)
362 and (c) of subsection (7), and subsections (9), (13), and (17)
363 of section 402.305, Florida Statutes, are amended to read:

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364 402.305 Licensing standards; child care facilities.—

365 (1) LICENSING STANDARDS.—The department shall establish
366 licensing standards that each licensed child care facility must
367 meet regardless of the origin or source of the fees used to
368 operate the facility or the type of children served by the
369 facility.

370 (a) The standards shall be designed to address ~~the~~
371 ~~following areas:~~

372 1. ~~the health and nutrition, sanitation, safety,~~
373 developmental needs, and sanitary adequate physical conditions
374 ~~surroundings~~ for all children served by ~~in~~ child care
375 facilities.

376 2. ~~The health and nutrition of all children in child care.~~

377 3. ~~The child development needs of all children in child~~
378 ~~care.~~

379 (c) The minimum standards for child care facilities shall
380 be adopted in the rules of the department and shall address the
381 areas delineated in this section.

382 1. The department, in adopting rules to establish minimum
383 standards for child care facilities, shall recognize that
384 different age groups of children may require different
385 standards.

386 2. The department may adopt different minimum standards
387 for facilities that serve children in different age groups,
388 including school-age children.

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389 3. The department may create up to two classification
390 levels for violations of licensing standards that directly
391 relate to health and safety. No other classification levels may
392 be created. Violations of standards not directly related to
393 health and safety may only be addressed through technical
394 assistance.

395 4. The department shall ~~also~~ adopt by rule a definition
396 for child care which distinguishes between child care programs
397 that require child care licensure and after-school programs that
398 do not require licensure. Notwithstanding any other provision of
399 law to the contrary, minimum child care licensing standards
400 shall be developed to provide for reasonable, affordable, and
401 safe before-school and after-school care. After-school programs
402 that otherwise meet the criteria for exclusion from licensure
403 may provide snacks and meals through the federal Afterschool
404 Meal Program (AMP) administered by the Department of Health in
405 accordance with federal regulations and standards. The
406 Department of Health shall consider meals to be provided through
407 the AMP only if the program is actively participating in the
408 AMP, is in good standing with the department, and the meals meet
409 AMP requirements. Standards, at a minimum, shall allow for a
410 credentialed director to supervise multiple before-school and
411 after-school sites.

412 (2) PERSONNEL.—Minimum standards for child care personnel
413 shall include minimum requirements as to:

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414 (a) Good moral character based upon screening as defined
415 in s. 402.302(15). This screening shall be conducted as provided
416 in chapter 435, using the level 2 standards for screening
417 provided set forth in that chapter, and include employment
418 history checks, a search of criminal history records, sexual
419 predator and sexual offender registries, and child abuse and
420 neglect registry of any state in which the current or
421 prospective child care personnel resided during the preceding 5
422 years. The department shall complete the screening and provide
423 the results to the child care facility within 5 business days.
424 If the department is unable to complete the screening within 5
425 business days, the department shall issue the current or
426 prospective child care personnel a 45-day provisional-hire
427 status while all required information is being requested and the
428 department is awaiting results unless the department has reason
429 to believe a disqualifying factor may exist. During the 45-day
430 period, the current or prospective child care personnel must be
431 under the direct supervision of a screened and trained staff
432 member when in contact with children.

433 (e) Minimum training requirements for child care
434 personnel.

435 1. Such minimum standards for training shall ensure that
436 all child care personnel take an approved 40-clock-hour
437 introductory course in child care, which course covers ~~at least~~
438 the following topic areas:

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- 439 a. State and local rules and regulations which govern
440 child care.
- 441 b. Health, safety, and nutrition.
- 442 c. Identifying and reporting child abuse and neglect.
- 443 d. Child development, including typical and atypical
444 language, cognitive, motor, social, and self-help skills
445 development.
- 446 e. Observation of developmental behaviors, including using
447 a checklist or other similar observation tools and techniques to
448 determine the child's developmental age level.
- 449 f. Specialized areas, including computer technology for
450 professional and classroom use and early literacy and language
451 development of children from birth to 5 years of age, as
452 determined by the department, for owner-operators and child care
453 personnel of a child care facility.
- 454 g. Developmental disabilities, including autism spectrum
455 disorder and Down syndrome, and early identification, use of
456 available state and local resources, classroom integration, and
457 positive behavioral supports for children with developmental
458 disabilities.
- 459 h. Online training coursework, provided at no cost by the
460 department, to meet minimum training standards for child care
461 personnel.
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463 Within 90 days after employment, child care personnel shall
464 begin training to meet the training requirements. Child care
465 personnel shall successfully complete such training within 1
466 year after the date on which the training began, as evidenced by
467 passage of an in-person or online a competency examination.
468 Successful completion of the 40-clock-hour introductory course
469 shall articulate into community college credit in early
470 childhood education, pursuant to ss. 1007.24 and 1007.25.
471 Exemption from all or a portion of the required training shall
472 be granted to child care personnel based upon educational
473 credentials or passage of competency examinations. Child care
474 personnel possessing a 2-year degree or higher that includes 6
475 college credit hours in early childhood development or child
476 growth and development, or a child development associate
477 credential or an equivalent state-approved child development
478 associate credential, or a child development associate waiver
479 certificate shall be automatically exempted from the training
480 requirements in sub-subparagraphs b., d., and e.

481 ~~2. The introductory course in child care shall stress, to~~
482 ~~the extent possible, an interdisciplinary approach to the study~~
483 ~~of children.~~

484 ~~2.3.~~ The introductory course shall cover recognition and
485 prevention of shaken baby syndrome; prevention of sudden infant
486 death syndrome; recognition and care of infants and toddlers
487 with developmental disabilities, including autism spectrum

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488 disorder and Down syndrome; and early childhood brain
489 development within the topic areas identified in this paragraph.

490 ~~3.4.~~ On an annual basis in order to further their child
491 care skills and, if appropriate, administrative skills, child
492 care personnel who have fulfilled the requirements for the child
493 care training shall be required to take an additional 1
494 continuing education unit of approved inservice training, or 10
495 clock hours of equivalent training, as determined by the
496 department.

497 ~~4.5.~~ Child care personnel shall be required to complete
498 0.5 continuing education unit of approved training or 5 clock
499 hours of equivalent training, as determined by the department,
500 in early literacy and language development of children from
501 birth to 5 years of age one time. The year that this training is
502 completed, it shall fulfill the 0.5 continuing education unit or
503 5 clock hours of the annual training required in subparagraph 3.

504 ~~4.~~

505 ~~5.6.~~ Procedures for ensuring the training of qualified
506 child care professionals to provide training of child care
507 personnel, including onsite training, shall be included in the
508 minimum standards. It is recommended that the state community
509 child care coordination agencies (central agencies) be
510 contracted by the department to coordinate such training when
511 possible. Other district educational resources, such as
512 community colleges and career programs, can be designated in

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513 such areas where central agencies may not exist or are
514 determined not to have the capability to meet the coordination
515 requirements set forth by the department.

516 ~~6.7.~~ Training requirements do ~~shall~~ not apply to certain
517 occasional or part-time support staff, including, but not
518 limited to, swimming instructors, piano teachers, dance
519 instructors, and gymnastics instructors.

520 ~~7.8.~~ The child care operator shall be required to take
521 basic training in serving children with disabilities within 5
522 years after employment, either as a part of the introductory
523 training or the annual 8 hours of inservice training.

524 (f) Periodic health examinations for child care facility
525 drivers.

526 (7) SANITATION AND SAFETY.—

527 (a) Minimum standards must ~~shall~~ include requirements for
528 sanitary and safety conditions, first aid treatment, emergency
529 procedures, and pediatric cardiopulmonary resuscitation. The
530 minimum standards must ~~shall~~ require that at least one staff
531 person trained in person in cardiopulmonary resuscitation, as
532 evidenced by current documentation of course completion, ~~must~~ be
533 present at all times that children are present.

534 ~~(c) Some type of communications system, such as a pocket~~
535 ~~pager or beeper, shall be provided to a parent whose child is in~~
536 ~~drop-in child care to ensure the immediate return of the parent~~
537 ~~to the child, if necessary.~~

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538 (9) ADMISSIONS AND RECORDKEEPING.—

539 (a) Minimum standards shall include requirements for
540 preadmission and periodic health examinations, requirements for
541 immunizations, and requirements for maintaining emergency
542 information and health records on all children.

543 ~~(b) During the months of August and September of each~~
544 ~~year, each child care facility shall provide parents of children~~
545 ~~enrolled in the facility detailed information regarding the~~
546 ~~causes, symptoms, and transmission of the influenza virus in an~~
547 ~~effort to educate those parents regarding the importance of~~
548 ~~immunizing their children against influenza as recommended by~~
549 ~~the Advisory Committee on Immunization Practices of the Centers~~
550 ~~for Disease Control and Prevention.~~

551 ~~(c) During the months of April and September of each year,~~
552 ~~at a minimum, each facility shall provide parents of children~~
553 ~~enrolled in the facility information regarding the potential for~~
554 ~~a distracted adult to fail to drop off a child at the facility~~
555 ~~and instead leave the child in the adult's vehicle upon arrival~~
556 ~~at the adult's destination. The child care facility shall also~~
557 ~~give parents information about resources with suggestions to~~
558 ~~avoid this occurrence. The department shall develop a flyer or~~
559 ~~brochure with this information that shall be posted to the~~
560 ~~department's website, which child care facilities may choose to~~
561 ~~reproduce and provide to parents to satisfy the requirements of~~
562 ~~this paragraph.~~

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563 ~~(b)-(d)~~ Because of the nature and duration of drop-in child
564 care, requirements for preadmission and periodic health
565 examinations and requirements for medically signed records of
566 immunization required for child care facilities shall not apply.
567 A parent of a child in drop-in child care shall, however, be
568 required to attest to the child's health condition and the type
569 and current status of the child's immunizations.

570 ~~(c)-(e)~~ Any child shall be exempt from medical or physical
571 examination or medical or surgical treatment upon written
572 request of the parent or guardian of such child who objects to
573 the examination and treatment. However, the laws, rules, and
574 regulations relating to contagious or communicable diseases and
575 sanitary matters shall not be violated because of any exemption
576 from or variation of the health and immunization minimum
577 standards.

578 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
579 that each child care facility has and implements a written plan
580 for the daily provision of varied activities and active and
581 quiet play opportunities appropriate to the age of the child.
582 ~~The written plan must include a program, to be implemented~~
583 ~~periodically for children of an appropriate age, which will~~
584 ~~assist the children in preventing and avoiding physical and~~
585 ~~mental abuse.~~

586 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~
587 ~~MILDLY ILL CHILDREN.—Minimum standards shall be developed by the~~

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588 ~~department, in conjunction with the Department of Health, for~~
589 ~~specialized child care facilities for the care of mildly ill~~
590 ~~children. The minimum standards shall address the following~~
591 ~~areas: personnel requirements; staff-to-child ratios; staff~~
592 ~~training and credentials; health and safety; physical facility~~
593 ~~requirements, including square footage; client eligibility,~~
594 ~~including a definition of "mildly ill children"; sanitation and~~
595 ~~safety; admission and recordkeeping; dispensing of medication;~~
596 ~~and a schedule of activities.~~

597 Section 7. Subsection (1) of section 402.306, Florida
598 Statutes, is amended to read:

599 402.306 Designation of licensing agency; dissemination by
600 the department and local licensing agency of information on
601 child care.—

602 (1) (a) Any county whose licensing standards meet or exceed
603 state minimum standards may:

604 1.(a) Designate a local licensing agency to license child
605 care facilities in the county; or

606 2.(b) Contract with the department to delegate the
607 administration of state minimum standards in the county to the
608 department.

609 (b) The decision to designate a local licensing agency
610 under subparagraph (a)1. must be annually affirmed by a majority
611 vote of the county commission.

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612 Section 8. Section 402.3115, Florida Statutes, is amended
613 to read:

614 402.3115 Elimination of duplicative and unnecessary
615 inspections; abbreviated inspections.—

616 (1) The Department of Children and Families and local
617 governmental agencies that license child care facilities shall
618 develop and implement a plan to eliminate duplicative and
619 unnecessary inspections of child care facilities, family day
620 care homes, and large family child care homes.

621 (2)(a) ~~In addition,~~ The department and the local
622 governmental agencies shall develop and implement an abbreviated
623 inspection plan for child care facilities that meets all of the
624 following conditions:

625 1. Have been licensed for at least 2 consecutive years.

626 2. Have not had a ~~no~~ Class 1 deficiency, as defined by
627 rule, for at least 2 consecutive years.

628 3. Have not had more than three of the same ~~or~~ Class 2
629 deficiencies, as defined by rule, for at least 2 consecutive
630 years.

631 4. Have received at least two full onsite renewal
632 inspections in the most recent 2 years.

633 5. Do not have any current uncorrected violations.

634 6. Do not have any open regulatory complaints or active
635 child protective services investigations.

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636 (b) The abbreviated inspection must include those elements
637 identified by the department and the local governmental agencies
638 as being key indicators of whether the child care facility
639 continues to provide quality care and programming and must be
640 updated every 5 years.

641 (3) The department shall adopt rules and revise policies
642 based on the recommendations in the report.

643 (4) The department shall revise the plan under subsection
644 (1) as necessary to maintain the validity and effectiveness of
645 inspections.

646 Section 9. Subsection (1) of section 402.316, Florida
647 Statutes, is amended to read:

648 402.316 Exemptions.—

649 (1) The provisions of ss. 402.301-402.319, except for the
650 requirements regarding screening of child care personnel, shall
651 not apply to a child care facility which is an integral part of
652 church or parochial schools, or a child care facility that
653 solely provides child care to eligible children as defined in s.
654 402.261(1)(c), conducting regularly scheduled classes, courses
655 of study, or educational programs accredited by, or by a member
656 of, an organization which publishes and requires compliance with
657 its standards for health, safety, and sanitation. However, such
658 facilities shall meet minimum requirements of the applicable
659 local governing body as to health, sanitation, and safety and
660 shall meet the screening requirements pursuant to ss. 402.305

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661 and 402.3055. Failure by a facility to comply with such
662 screening requirements shall result in the loss of the
663 facility's exemption from licensure.

664 Section 10. Section 561.1214, Florida Statutes, is created
665 to read:

666 561.1214 Child care tax credits.—Beginning January 1,
667 2025, there is allowed a credit pursuant to s. 402.261 against
668 any tax due under s. 563.05, s. 564.06, or s. 565.12, except
669 excise taxes imposed on wine produced by manufacturers in this
670 state from products grown in this state. However, a credit
671 allowed under this section may not exceed 90 percent of the tax
672 due on the return on which the credit is taken. For purposes of
673 the distributions of tax revenue under ss. 561.121 and
674 564.06(10), the division shall disregard any tax credits allowed
675 under this section to ensure that any reduction in tax revenue
676 received which is attributable to the tax credits results only
677 in a reduction in distributions to the General Revenue Fund. The
678 provisions of s. 402.261 apply to the credit authorized by this
679 section.

680 Section 11. Section 624.5107, Florida Statutes, is amended
681 to read:

682 624.5107 Child care tax credits.—

683 (1) For taxable years beginning on or after January 1,
684 2025, there is allowed a credit pursuant to s. 402.261 against
685 any tax due for a taxable year under s. 624.509(1) after

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686 deducting from such tax deductions for assessments made pursuant
687 to s. 440.51; credits for taxes paid under ss. 175.101 and
688 185.08; credits for income taxes paid under chapter 220; and the
689 credit allowed under s. 624.509(5), as such credit is limited by
690 s. 624.509(6). An insurer claiming a credit against premium tax
691 liability under this section is not required to pay any
692 additional retaliatory tax levied under s. 624.5091 as a result
693 of claiming such credit. Section 624.5091 does not limit such
694 credit in any manner. If the credit granted under this section
695 is not fully used in any one year because of insufficient tax
696 liability on the part of the insurer, the unused amount may be
697 carried forward for a period not to exceed 5 years. The
698 carryover credit may be used in a subsequent year when the tax
699 imposed by s. 624.509 or s. 624.510 for that year exceeds the
700 credit for which the insurer is eligible in that year under this
701 section.

702 (2) For purposes of determining if a penalty under s.
703 624.5092 will be imposed, an insurer, after earning a credit
704 under s. 624.5107 for a taxable year, may reduce any installment
705 payment for such taxable year of 27 percent of the amount of the
706 net tax due as reported on the return for the preceding year
707 under s. 624.5092(2)(b) by the amount of the credit. If an
708 insurer receives a credit for child care facility startup costs,
709 and the facility fails to operate for at least 5 years, a pro

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710 ~~rata share of the credit must be repaid, in accordance with the~~
711 ~~formula: $A = C \times (1 - (N/60))$, where:~~

712 ~~(a) "A" is the amount in dollars of the required~~
713 ~~repayment.~~

714 ~~(b) "C" is the total credits taken by the insurer for~~
715 ~~child care facility startup costs.~~

716 ~~(c) "N" is the number of months the facility was in~~
717 ~~operation.~~

718

719 ~~This repayment requirement is inapplicable if the insurer goes~~
720 ~~out of business or can demonstrate to the department that its~~
721 ~~employees no longer want to have a child care facility.~~

722 (3) The provisions of s. 402.261 apply to the credit
723 authorized by this section.

724 Section 12. Subsection (7) of section 624.509, Florida
725 Statutes, is amended to read:

726 624.509 Premium tax; rate and computation.—

727 (7) Credits and deductions against the tax imposed by this
728 section shall be taken in the following order: deductions for
729 assessments made pursuant to s. 440.51; credits for taxes paid
730 under ss. 175.101 and 185.08; credits for income taxes paid
731 under chapter 220 and the credit allowed under subsection (5),
732 as these credits are limited by subsection (6); the credit
733 allowed under s. 624.51057; the credit allowed under s.

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734 624.51058; the credit allowed under s. 624.5107; all other
735 available credits and deductions.

736 Section 13. Section 627.70161, Florida Statutes, is
737 amended to read:

738 627.70161 Family day care and large family child care
739 insurance.—

740 (1) PURPOSE AND INTENT.—The Legislature recognizes that
741 family day care homes and large family child care homes fulfill
742 a vital role in providing child care in Florida. It is the
743 intent of the Legislature that residential property insurance
744 coverage should not be canceled, denied, or nonrenewed solely on
745 the basis of the ~~family~~ day care or child care services at the
746 residence. The Legislature also recognizes that the potential
747 liability of residential property insurers is substantially
748 increased by the rendition of child care services on the
749 premises. The Legislature therefore finds that there is a public
750 need to specify that contractual liabilities that arise in
751 connection with the operation of the family day care home or
752 large family child care home are excluded from residential
753 property insurance policies unless they are specifically
754 included in such coverage.

755 (2) DEFINITIONS.—As used in this section, the term:

756 (a) "Child care" means the care, protection, and
757 supervision of a child, for a period of less than 24 hours a day
758 on a regular basis, which supplements parental care, enrichment,

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759 and health supervision for the child, in accordance with his or
760 her individual needs, and for which a payment, fee, or grant is
761 made for care.

762 (b) "Family day care home" means an occupied residence in
763 which child care is regularly provided for children from at
764 least two unrelated families and which receives a payment, fee,
765 or grant for any of the children receiving care, whether or not
766 operated for a profit.

767 (c) "Large family child care home" means an occupied
768 residence in which child care is regularly provided for children
769 from at least two unrelated families, which receives a payment,
770 fee, or grant for any of the children receiving care, regardless
771 of whether operated for profit, and which has at least two full-
772 time child care personnel on the premises during the hours of
773 operation. One of the two full-time child care personnel must be
774 the owner or occupant of the residence. A large family child
775 care home must first have operated as a licensed family day care
776 home for at least 2 years, with an operator who has held a child
777 development associate credential or its equivalent for at least
778 1 year, before seeking licensure as a large family child care
779 home. Household children under 13 years of age, when on the
780 premises of the large family child care home or on a field trip
781 with children enrolled in child care, must be included in the
782 overall capacity of the licensed home. A large family child care
783 home may provide care for one of the following groups of

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784 children, which must include household children under 13 years
785 of age:

786 1. A maximum of eight children from birth to 24 months of
787 age.

788 2. A maximum of 12 children, with no more than four
789 children under 24 months of age.

790 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE;
791 COVERAGE.—A residential property insurance policy may shall not
792 provide coverage for liability for claims arising out of, or in
793 connection with, the operation of a family day care home or
794 large family child care home, and the insurer shall be under no
795 obligation to defend against lawsuits covering such claims,
796 unless:

797 (a) Specifically covered in a policy; or

798 (b) Covered by a rider or endorsement for business
799 coverage attached to a policy.

800 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
801 insurer may not deny, cancel, or refuse to renew a policy for
802 residential property insurance solely on the basis that the
803 policyholder or applicant operates a family day care home or
804 large family child care home. In addition to other lawful
805 reasons for refusing to insure, an insurer may deny, cancel, or
806 refuse to renew a policy of a family day care home or large
807 family child care home provider if one or more of the following
808 conditions occur:

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809 (a) The policyholder or applicant provides care for more
810 children than authorized ~~for family day care homes~~ by s.
811 402.302;

812 (b) The policyholder or applicant fails to maintain a
813 separate commercial liability policy or an endorsement providing
814 liability coverage for the family day care home or large family
815 child care home operations;

816 (c) The policyholder or applicant fails to comply with the
817 applicable ~~family day care home~~ licensure and registration
818 requirements specified in chapter 402 ~~s. 402.313~~; or

819 (d) Discovery of willful or grossly negligent acts or
820 omissions or any violations of state laws or regulations
821 establishing safety standards for family day care homes or large
822 family child care home by the named insured or his or her
823 representative which materially increase any of the risks
824 insured.

825 Section 14. Subsection (1) of section 1002.59, Florida
826 Statutes, is amended to read:

827 1002.59 Emergent literacy and performance standards
828 training courses.—

829 (1) The department, in collaboration with the Just Read,
830 Florida! Office, shall adopt minimum standards for courses in
831 emergent literacy for prekindergarten instructors. Each course
832 must consist of 5 clock hours and provide instruction in
833 strategies and techniques to address the age-appropriate

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834 progress of prekindergarten students in developing emergent
835 literacy skills, including oral communication, knowledge of
836 print and letters, phonological and phonemic awareness,
837 vocabulary and comprehension development, and foundational
838 background knowledge designed to correlate with the content that
839 students will encounter in grades K-12, consistent with the
840 evidence-based content and strategies grounded in the science of
841 reading identified pursuant to s. 1001.215(7). The course
842 standards must be reviewed as part of any review of subject
843 coverage or endorsement requirements in the elementary, reading,
844 and exceptional student educational areas conducted pursuant to
845 s. 1012.586. Each course must also provide resources containing
846 strategies that allow students with disabilities and other
847 special needs to derive maximum benefit from the Voluntary
848 Prekindergarten Education Program. Successful completion of an
849 emergent literacy training course approved under this section
850 satisfies requirements for approved training in early literacy
851 and language development under ss. 402.305(2)(e)4., 402.313(6),
852 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~
853 ~~402.3131(5).~~

854 Section 15. (1) The Department of Revenue is authorized,
855 and all conditions are deemed met, to adopt emergency rules
856 pursuant to s. 120.54(4), Florida Statutes, to implement this
857 act. Notwithstanding any other provision of law, emergency rules
858 adopted pursuant to this subsection are effective for 6 months

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859 after adoption and may be renewed during the pendency of
860 procedures to adopt permanent rules addressing the subject of
861 the emergency rules.

862 (2) This section shall take effect upon this act becoming
863 a law and expires July 1, 2025.

864 Section 16. Except as otherwise provided in this act and
865 except for this section, which shall take effect upon this act
866 becoming a law, this act shall take effect July 1, 2024.

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868

869

870

T I T L E A M E N D M E N T

871

Remove everything before the enacting clause and insert:

872

An act relating to child care and early learning providers;

873

amending s. 170.201, F.S.; providing an exemption for public and

874

private preschools from specified special assessments levied by

875

a municipality; defining the term "preschool"; creating s.

876

211.0254, F.S.; authorizing the use of credits against certain

877

taxes beginning on a specified date; providing a limitation on

878

such credits; providing construction; providing applicability;

879

creating s. 212.1835, F.S.; authorizing the use of credits

880

against certain taxes beginning on a specified date; authorizing

881

certain expenses and payments to count toward the tax due;

882

providing construction; providing applicability; requiring

883

electronic filing of returns and payment of taxes; amending s.

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884 220.19, F.S.; authorizing the use of credits against certain
885 taxes beginning on a specified date; revising obsolete
886 provisions; authorizing certain taxpayers to use the credit in a
887 specified manner; providing applicability; creating s. 402.261,
888 F.S.; defining terms; authorizing certain taxpayers to receive
889 tax credits for certain actions; providing requirements for such
890 credits; specifying the maximum tax credit that may be granted;
891 authorizing tax credits be carried forward; requiring repayment
892 of tax credits under certain conditions and using a specified
893 formula; requiring certain taxpayers to file specified returns
894 and reports; requiring certain funds be redistributed; requiring
895 taxpayers to submit applications beginning on a specified date
896 to receive tax credits; requiring the application to include
897 certain information; requiring the Department of Revenue to
898 approve tax credits in a specified manner; prohibiting the
899 transfer of a tax credit; providing an exception; requiring the
900 department to approve certain transfers; requiring a specified
901 approval before the transfer of certain credits; authorizing
902 credits to be rescinded during a specified time period;
903 requiring specified approval before certain credits may be
904 rescinded; requiring rescinded credits to be made available for
905 use in a specified manner; requiring the department to provide
906 specified letters in a certain time period with certain
907 information; authorizing the department to adopt rules; amending
908 s. 402.305, F.S.; revising licensing standards for all licensed

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909 child care facilities and minimum standards and training
910 requirements for child care personnel; requiring the Department
911 of Children and Families to conduct specified screenings of
912 child care personnel within a specified timeframe and issue
913 provisional approval of such personnel under certain conditions;
914 providing an exception; revising minimum standards for
915 sanitation and safety of child care facilities; making technical
916 changes; deleting provisions relating to drop-in child care;
917 deleting provisions relating to educating parents and children
918 about specified topics; deleting provisions relating to
919 specialized child care facilities for the care of mildly ill
920 children; amending s. 402.306, F.S.; requiring a county
921 commission to annually affirm certain decisions; amending s.
922 402.3115, F.S.; expanding the types of providers to be
923 considered when developing and implementing a plan to eliminate
924 duplicative and unnecessary inspections; revising requirements
925 for an abbreviated inspection plan for certain child care
926 facilities; requiring the department to adopt rules; amending s.
927 402.316, F.S.; providing that certain child care facilities are
928 exempt from specified requirements; creating s. 561.1214, F.S.;
929 authorizing the use of credits against certain taxes beginning
930 on a specified date; providing a limitation on such credits;
931 providing applicability; providing construction; amending s.
932 624.5107, F.S.; authorizing the use of credits against certain
933 taxes beginning on a specified date; providing a limitation;

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934 providing construction; providing applicability; amending s.
935 624.509, F.S.; revising the order in which certain credits and
936 deductions may be taken to incorporate changes made by this act;
937 amending s. 627.70161, F.S.; defining the term "large family
938 child care home"; providing that specified insurance provisions
939 apply to large family child care homes; amending s. 1002.59,
940 F.S.; conforming cross-references; authorizing the Department of
941 Revenue to adopt emergency rules; providing for expiration;
942 providing effective dates.