



26 | conditions and using a specified formula; requiring  
27 | certain taxpayers to file specified returns and  
28 | reports; requiring certain funds be redistributed;  
29 | requiring taxpayers to submit applications beginning  
30 | on a specified date to receive tax credits; requiring  
31 | the application to include certain information;  
32 | requiring the Department of Revenue to approve tax  
33 | credits in a specified manner; prohibiting the  
34 | transfer of a tax credit; providing an exception;  
35 | requiring the department to approve certain transfers;  
36 | requiring a specified approval before the transfers of  
37 | certain credits; authorizing credits to be rescinded  
38 | during a specified time period; requiring specified  
39 | approval before certain credits may be rescinded;  
40 | requiring rescinded credits to be made available for  
41 | use in a specified manner; requiring the Department of  
42 | Revenue provide specified letters in a certain time  
43 | period with certain information; authorizing the  
44 | department to adopt rules; amending s. 402.305, F.S.;  
45 | revising licensing standards for all licensed child  
46 | care facilities and minimum standards and training  
47 | requirements for child care personnel; requiring the  
48 | Department of Children and Families to conduct  
49 | specified screenings of child care personnel within a  
50 | specified timeframe and issue provisional approval of

51 such personnel under certain conditions; providing an  
52 exception; deleting provisions relating to drop-in  
53 child care; deleting provisions relating to educating  
54 parents and children about specified topics; deleting  
55 provisions relating to specialized child care  
56 facilities for the care of mildly ill children;  
57 amending s. 402.306, F.S.; requiring a county  
58 commission to annually affirm certain decisions;  
59 amending s. 402.3115, F.S.; expanding the types of  
60 providers to be considered when developing and  
61 implementing a plan to eliminate duplicative and  
62 unnecessary inspections; revising requirements for an  
63 abbreviated inspection plan for certain child care  
64 facilities; amending s. 402.316, F.S.; providing that  
65 certain child care facilities are exempt from  
66 specified requirements; creating s. 561.1214, F.S.;  
67 authorizing the use of credits against certain taxes  
68 beginning on a specified date; providing a limitation  
69 on such credit; providing applicability; providing  
70 construction; providing applicability; amending s.  
71 624.5107, F.S.; authorizing the use of credits against  
72 certain taxes beginning on a specified date; providing  
73 a limitation; providing applicability; providing  
74 construction; amending s. 624.509, F.S.; revising the  
75 order that certain credits and deductions can be taken

76 to incorporate changes made by this act; amending s.  
 77 627.70161, F.S.; defining the term "large family child  
 78 care home"; providing that specified insurance  
 79 provisions apply to large family child care homes;  
 80 amending ss. 1002.57 and 1002.59, F.S.; conforming  
 81 cross-references; authorizing the Department of  
 82 Revenue to create emergency rules; providing effective  
 83 dates.

84

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

86

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

89 170.201 Special assessments.—

90 (2) Property owned or occupied by a religious institution  
 91 and used as a place of worship or education; by a public or  
 92 private preschool, elementary school, middle school, or high  
 93 school; or by a governmentally financed, insured, or subsidized  
 94 housing facility that is used primarily for persons who are  
 95 elderly or disabled shall be exempt from any special assessment  
 96 levied by a municipality to fund any service if the municipality  
 97 so desires. As used in this subsection, the term "religious  
 98 institution" means any church, synagogue, or other established  
 99 physical place for worship at which nonprofit religious services  
 100 and activities are regularly conducted and carried on and the

101 term "governmentally financed, insured, or subsidized housing  
102 facility" means a facility that is financed by a mortgage loan  
103 made or insured by the United States Department of Housing and  
104 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.  
105 232, or s. 236 of the National Housing Act and is owned or  
106 operated by an entity that qualifies as an exempt charitable  
107 organization under s. 501(c)(3) of the Internal Revenue Code.  
108 For purposes of this subsection, the term "preschool" means any  
109 child care facility licensed under s. 402.305 that serves  
110 children under 5 years of age.

111 Section 2. Section 211.0254, Florida Statutes, is created  
112 to read:

113 211.0254 Child care tax credits.—Beginning January 1,  
114 2025, there is allowed a credit pursuant to s. 402.261 against  
115 any tax due under s. 211.02 or s. 211.025. However, the combined  
116 credit allowed under this section and ss. 211.0251, 211.0252,  
117 and 211.0253 may not exceed 50 percent of the tax due on the  
118 return on which the credit is taken. If the combined credit  
119 allowed under the foregoing sections exceeds 50 percent of the  
120 tax due on the return, the credit must first be taken under s.  
121 211.0251, then under s. 211.0253, then under s. 211.0252. Any  
122 remaining liability must be taken under this section, but may  
123 not exceed 50 percent of the tax due. For purposes of the  
124 distributions of tax revenue under s. 211.06, the department  
125 shall disregard any tax credits allowed under this section to

126 ensure that any reduction in tax revenue received which is  
127 attributable to the tax credits results only in a reduction in  
128 distributions to the General Revenue Fund. The provisions of s.  
129 402.261 apply to the credit authorized by this section.

130 Section 3. Section 212.1835, Florida Statutes, is created  
131 to read:

132 212.1835 Child care tax credits.—Beginning January 1,  
133 2025, there is allowed a credit pursuant to s. 402.261 against  
134 any tax imposed by the state and due under this chapter from a  
135 direct pay permitholder as a result of the direct pay permit  
136 held pursuant to s. 212.183. For purposes of the dealer's credit  
137 granted for keeping prescribed records, filing timely tax  
138 returns, and properly accounting and remitting taxes under s.  
139 212.12, the amount of tax due used to calculate the credit shall  
140 include any expenses or payments from a direct pay permitholder  
141 that give rise to a credit under s. 402.261. For purposes of the  
142 distributions of tax revenue under s. 212.20, the department  
143 shall disregard any tax credits allowed under this section to  
144 ensure that any reduction in tax revenue received which is  
145 attributable to the tax credits results only in a reduction in  
146 distributions to the General Revenue Fund. The provisions of s.  
147 402.261 apply to the credit authorized by this section. A dealer  
148 who claims a tax credit under this section must file his or her  
149 tax returns and pay his or her taxes by electronic means under  
150 s. 213.755.

151 Section 4. Section 220.19, Florida Statutes, is amended to  
152 read:

153 220.19 Child care tax credits.—

154 (1) For taxable years beginning on or after January 1,  
155 2025, there is allowed a credit pursuant to s. 402.261 against  
156 any tax due for a taxable year under this chapter after the  
157 application of any other allowable credits by the taxpayer. The  
158 credit must be earned pursuant to s. 402.261 on or before the  
159 date the taxpayer is required to file a return pursuant to s.  
160 220.222. ~~If the credit granted under this section is not fully~~  
161 ~~used in any one year because of insufficient tax liability on~~  
162 ~~the part of the corporation, the unused amount may be carried~~  
163 ~~forward for a period not to exceed 5 years. The carryover credit~~  
164 ~~may be used in a subsequent year when the tax imposed by this~~  
165 ~~chapter for that year exceeds the credit for which the~~  
166 ~~corporation is eligible in that year under this section after~~  
167 ~~applying the other credits and unused carryovers in the order~~  
168 ~~provided by s. 220.02(8).~~

169 (2) A taxpayer that files a consolidated return in this  
170 state as a member of an affiliated group under s. 220.131(1) may  
171 be allowed the credit on a consolidated return basis; however,  
172 the total credit taken by the affiliated group is subject to the  
173 limitation established under s. 402.261(2) (d). ~~If a corporation~~  
174 ~~receives a credit for child care facility startup costs, and the~~  
175 ~~facility fails to operate for at least 5 years, a pro rata share~~

176 ~~of the credit must be repaid, in accordance with the formula:~~

177 
$$A = C \times (1 - (N/60))$$

178 Where:

179 ~~(a) "A" is the amount in dollars of the required~~  
 180 ~~repayment.~~

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

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

185  
 186 ~~This repayment requirement is inapplicable if the corporation~~  
 187 ~~goes out of business or can demonstrate to the department that~~  
 188 ~~its employees no longer want to have a child care facility.~~

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

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

194 (a) The credit does not reduce the amount of tax due for  
 195 purposes of the department's determination as to whether the  
 196 taxpayer was in compliance with the requirement to pay tentative  
 197 taxes under ss. 220.222 and 220.32.

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



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

204        (5) For purposes of calculating the underpayment of  
 205 estimated corporate income taxes under s. 220.34, the final  
 206 amount due is the amount after credits earned under s. 220.19  
 207 are deducted. For purposes of determining if a penalty or  
 208 interest under s. 220.34(2) (d)1. will be imposed for  
 209 underpayment of estimated corporate income tax, a taxpayer may,  
 210 after earning a credit under s. 220.19, reduce any estimated  
 211 payment in that taxable year by the amount of the credit.

212        Section 5. Section 402.261, Florida Statutes, is created  
 213 to read:

214        402.261 Child care tax credits.-

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

216        (a) "Department" means the Florida Department of Revenue.

217        (b) "Division" means the Division of Alcoholic Beverages  
 218 and Tobacco of the Department of Business and Professional  
 219 Regulation.

220        (c) "Eligible child" means the child or grandchild of an  
 221 employee of a taxpayer, if such employee is the child or  
 222 grandchild's caregiver as defined in s. 39.01(9).

223        (d) "Eligible child care facility" means a child care  
 224 facility that:

225        1. Is licensed under s. 402.305; or

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

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

229 (f) "Maximum annual tax credit amount means, for any state  
230 fiscal year, the sum of the amount of tax credits approved under  
231 this section, including tax credits to be taken under s.  
232 211.02534, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,  
233 which are approved for taxpayers whose taxable years begin on or  
234 after January 1 of the calendar year preceding the start of the  
235 applicable state fiscal year.

236 (g) "Tax due" means any tax required under chapter 211,  
237 chapter 220, chapter 561, or chapter 624, or due under chapter  
238 212 from a direct pay permitholder as a result of a direct pay  
239 permit held pursuant to s. 212.183.

240 (2)(a) A taxpayer who operates an eligible child care  
241 facility for the taxpayer's employees is allowed a credit of 50  
242 percent of the startup costs of such facility against any tax  
243 due for the taxable year such facility begins operation as an  
244 eligible child care facility. The maximum credit amount a  
245 taxpayer may be granted in a taxable year under this paragraph  
246 is based on the average number of employees employed by the  
247 taxpayer during such year. For an employer that employed:

248 1. One to nineteen employees, the maximum credit is  
249 \$1,000,000.

250 2. Twenty to two hundred and fifty employees, the maximum

251 credit is \$500,000.

252 3. More than two hundred and fifty employees, the maximum  
253 credit is \$250,000.

254 (b) A taxpayer who operates an eligible child care  
255 facility for the taxpayer's employees is allowed a credit of  
256 \$300 per month for each eligible child enrolled in such facility  
257 against any tax due for the taxable year. The maximum credit  
258 amount a taxpayer may be granted in a taxable year under this  
259 paragraph is based on the average number of employees employed  
260 by the taxpayer during such year. For an employer that employed:

261 1. One to nineteen employees, the maximum credit is  
262 \$50,000.

263 2. Twenty to two hundred and fifty employees, the maximum  
264 credit is \$500,000.

265 3. More than two hundred and fifty employees, the maximum  
266 credit is \$1,000,000.

267 (c) A taxpayer who makes payments to an eligible child  
268 care facility in the name and for the benefit of an employee  
269 employed by the taxpayer whose eligible child attends such  
270 facility is allowed a credit of 100 percent of the amount of  
271 such payments against any tax due for the taxable year up to a  
272 maximum credit of \$3,600 per child per taxable year. The  
273 taxpayer may make payments directly to the eligible child care  
274 facility or contract with an early learning coalition to process  
275 payments. The maximum credit amount a taxpayer may be granted in

276 a taxable year under this paragraph is based on the average  
277 number of employees employed by the taxpayer during such year.  
278 For an employer that employed:

279 1. One to nineteen employees, the maximum credit is  
280 \$50,000.

281 2. Twenty to two hundred and fifty employees, the maximum  
282 credit is \$500,000.

283 3. More than two hundred and fifty employees, the maximum  
284 credit is \$1,000,000.

285 (d) A taxpayer may qualify for a tax credit under more  
286 than one paragraph of this subsection; however, the total credit  
287 taken by such taxpayer in a single taxable year may not exceed  
288 the sum total of the maximum credit they are granted in each  
289 applicable paragraph.

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

292 (3)(a) If the credit granted under this section is not  
293 fully used within the specified state fiscal year for credits  
294 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes  
295 due for the specified taxable year for credits under s. 220.19  
296 or s. 624.5017, because of insufficient tax liability on the  
297 part of the taxpayer, the unused amount may be carried forward  
298 for a period not to exceed 5 years. For purposes of s. 220.19, a  
299 credit carried forward may be used in a subsequent year after  
300 applying the other credits and unused carryovers in the order

301 provided by s. 220.02(8).

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

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

307 Where:

308 a. "A" is the amount in dollars of the required repayment.

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

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

314 2. A taxpayer who is required to repay a pro rata share of  
 315 the credit under this paragraph must file an amended return with  
 316 the department, or such other report as the department  
 317 prescribes by rule, and pay such amount within 60 days of the  
 318 last day of operation of the eligible child care facility. The  
 319 department shall distribute such funds in accordance with the  
 320 applicable statutory provision for the tax against which such  
 321 credit was taken by that taxpayer.

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

325 (b) The services of an eligible child care facility for

326 which a taxpayer claims a credit under paragraph (2)(b) must be  
327 available to all employees employed by the taxpayer, or must be  
328 allocated on a first-come, first-served basis, and must be used  
329 by at least one eligible child.

330 (c) Two or more taxpayers may jointly establish and  
331 operate an eligible child care facility according to the  
332 provisions of this section. If two or more taxpayers choose to  
333 jointly establish and operate an eligible child care facility,  
334 or cause a not-for-profit taxpayer to establish and operate an  
335 eligible child care facility, the taxpayers must file a joint  
336 application, or the not-for-profit taxpayer may file an  
337 application, pursuant to subsection (5) setting forth the  
338 taxpayers' proposal. The participating taxpayers may proportion  
339 the available credits in any manner they choose. In the event  
340 the child care facility does not operate for five years, the  
341 repayment required under paragraph(3)(b) shall be allocated  
342 among, and apply to, the participating taxpayers in the  
343 proportion that such taxpayers received the credit under this  
344 section.

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

349 (5) Beginning October 1, 2024, a taxpayer may submit an  
350 application to the department for the purposes of determining

351 qualification for a credit under this section to be applied to a  
352 taxable year beginning on or after January 1, 2025. The  
353 department must approve the application for the credit before  
354 the taxpayer is authorized to claim the credit on a return.

355 (a) The application must include:

356 1.a. For a credit under paragraph (2) (a), a proposal for  
357 establishing an eligible child care facility for use by its  
358 employees, eligible children expected to be enrolled, and the  
359 expected date operations will begin. A credit may not be claimed  
360 on a return until operations have begun.

361 b. For a credit under paragraph (2) (b), the total number  
362 of eligible children whom child care will be provided at the  
363 eligible child care facility, and the total number of months the  
364 facility is expected to operate during the taxable year in which  
365 the credit will be earned.

366 c. For a credit under paragraph (2) (c), the total number  
367 of eligible children for whom child care payments will be paid  
368 and the estimated total annual amount of such payments during  
369 the taxable year in which the credit will be earned.

370 2. The taxable year in which the credit is expected to be  
371 earned. A taxpayer may apply for a credit to be used for a prior  
372 taxable year at any time before the date on which the taxpayer  
373 is required to file a return for that year pursuant to s.  
374 220.222.

375 3. For a credit under subparagraph (2) (a) or (2) (b), a

376 statement signed by a person authorized to sign on behalf of the  
377 taxpayer that the facility meets the definition of eligible  
378 child care facility and otherwise qualifies for the credit under  
379 this section. Such statement must be attached to the  
380 application.

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

387 (6)(a) A taxpayer may not convey, transfer, or assign an  
388 approved tax credit or a carryforward tax credit to another  
389 entity unless all of the assets of the taxpayer are conveyed,  
390 assigned, or transferred in the same transaction. However, a tax  
391 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
392 or s. 624.5107 may be conveyed, transferred, or assigned between  
393 members of an affiliated group of taxpayers if the type of tax  
394 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
395 or s. 624.5107 remains the same. A taxpayer shall notify the  
396 department of its intent to convey, transfer, or assign a tax  
397 credit to another member within an affiliated group of taxpayers  
398 as defined in s. 220.03(1)(b). The amount conveyed, transferred,  
399 or assigned is available to another member of the affiliated  
400 group of taxpayers upon approval by the department. The



401 department shall obtain the division's approval before approving  
402 a conveyance, transfer, or assignment of a tax credit under s.  
403 561.1214.

404 (b) Within any state fiscal year, a taxpayer may rescind  
405 all or part of a tax credit approved under subsection (5). The  
406 amount rescinded shall become available for that state fiscal  
407 year to another taxpayer approved by the department under this  
408 section. The department must obtain the division's approval  
409 before accepting the rescindment of a tax credit under s.  
410 561.1214. Any amount rescinded under this paragraph must become  
411 available to a taxpayer on a first-come, first-served basis  
412 based on tax credit applications received after the date the  
413 rescindment is accepted by the department.

414 (c) Within 10 days after approving or denying the  
415 conveyance, transfer, or assignment of a tax credit under  
416 paragraph (a), or the rescindment of a tax credit under  
417 paragraph (b), the department shall provide a copy of its  
418 approval or denial letter to the taxpayer requesting the  
419 conveyance, transfer, assignment, or rescindment.

420 (7) (a) The department may adopt rules to administer this  
421 section, including rules for the approval or disapproval of  
422 proposals submitted by taxpayers and rules to provide for  
423 cooperative arrangements between for-profit and not-for-profit  
424 taxpayers.

425 (b) The department's decision to approve or disapprove a

426 proposal must be in writing, and, if the proposal is approved,  
 427 the decision must state the maximum credit authorized for the  
 428 taxpayer.

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

435 (d) It is grounds for forfeiture of previously claimed and  
 436 received tax credits if the department determines that a  
 437 taxpayer received tax credits pursuant to this section to which  
 438 the taxpayer was not entitled.

439 Section 6. Paragraphs (a) and (c) of subsection (1),  
 440 paragraphs (a), (e), and (f) of subsection (2), paragraph (c) of  
 441 subsection (7), and subsections (9), (13), and (17) of section  
 442 402.305, Florida Statutes, are amended to read:

443 402.305 Licensing standards; child care facilities.—

444 (1) LICENSING STANDARDS.—The department shall establish  
 445 licensing standards that each licensed child care facility must  
 446 meet regardless of the origin or source of the fees used to  
 447 operate the facility or the type of children served by the  
 448 facility.

449 (a) The standards shall be designed to address ~~the~~  
 450 ~~following areas:~~

451           1. ~~the health and nutrition, sanitation,~~ safety,  
 452 developmental needs, and sanitary adequate physical conditions  
 453 ~~surroundings~~ for all children served by ~~in~~ child care  
 454 facilities.

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

456           3. ~~The child development needs of all children in child~~  
 457 ~~care.~~

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

461           1. The department, in adopting rules to establish minimum  
 462 standards for child care facilities, shall recognize that  
 463 different age groups of children may require different  
 464 standards.

465           2. The department may adopt different minimum standards  
 466 for facilities that serve children in different age groups,  
 467 including school-age children.

468           3. The department may create up to two classification  
 469 levels for violations of licensing standards that directly  
 470 relate to the health and safety. No other classification levels  
 471 may be created. Violations of standards not directly related to  
 472 health and safety may only be addressed through technical  
 473 assistance.

474           4. The department shall ~~also~~ adopt by rule a definition  
 475 for child care which distinguishes between child care programs

476 that require child care licensure and after-school programs that  
477 do not require licensure. Notwithstanding any other provision of  
478 law to the contrary, minimum child care licensing standards  
479 shall be developed to provide for reasonable, affordable, and  
480 safe before-school and after-school care. After-school programs  
481 that otherwise meet the criteria for exclusion from licensure  
482 may provide snacks and meals through the federal Afterschool  
483 Meal Program (AMP) administered by the Department of Health in  
484 accordance with federal regulations and standards. The  
485 Department of Health shall consider meals to be provided through  
486 the AMP only if the program is actively participating in the  
487 AMP, is in good standing with the department, and the meals meet  
488 AMP requirements. Standards, at a minimum, shall allow for a  
489 credentialed director to supervise multiple before-school and  
490 after-school sites.

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

493 (a) Good moral character based upon screening as defined  
494 in s. 402.302(15). This screening shall be conducted as provided  
495 in chapter 435, using the level 2 standards for screening  
496 provided ~~set forth~~ in that chapter, and include employment  
497 history checks, a search of criminal history records, sexual  
498 predator and sexual offender registries, and child abuse and  
499 neglect registry of any state in which the current or  
500 prospective child care personnel resided during the preceding 5

501 years. The department shall complete the screening and provide  
502 the results to the child care facility within 5 business days.  
503 If the department is unable to complete the screening within 5  
504 business days, the department shall issue the current or  
505 prospective child care personnel a 45-day-provisional-hire  
506 status while all required information is being requested and the  
507 department is awaiting results unless the department has reason  
508 to believe a disqualifying factor may exist. During the 45-day  
509 period, the current or prospective child care personnel must be  
510 under the direct supervision of a screened and trained staff  
511 member when in contact with children.

512 (e) Minimum training requirements for child care  
513 personnel.

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

518 a. State and local rules and regulations which govern  
519 child care.

520 b. Health, safety, and nutrition.

521 c. Identifying and reporting child abuse and neglect.

522 d. Child development, including typical and atypical  
523 language, cognitive, motor, social, and self-help skills  
524 development.

525 e. Observation of developmental behaviors, including using

526 a checklist or other similar observation tools and techniques to  
527 determine the child's developmental age level.

528 f. Specialized areas, including computer technology for  
529 professional and classroom use and early literacy and language  
530 development of children from birth to 5 years of age, as  
531 determined by the department, for owner-operators and child care  
532 personnel of a child care facility.

533 g. Developmental disabilities, including autism spectrum  
534 disorder and Down syndrome, and early identification, use of  
535 available state and local resources, classroom integration, and  
536 positive behavioral supports for children with developmental  
537 disabilities.

538 h. Online training coursework, provided at no cost by the  
539 department, to meet minimum training standards for child care  
540 personnel.

541  
542 Within 90 days after employment, child care personnel shall  
543 begin training to meet the training requirements. Child care  
544 personnel shall successfully complete such training within 1  
545 year after the date on which the training began, as evidenced by  
546 passage of an in-person or online ~~a~~ competency examination.

547 Successful completion of the 40-clock-hour introductory course  
548 shall articulate into community college credit in early  
549 childhood education, pursuant to ss. 1007.24 and 1007.25.

550 Exemption from all or a portion of the required training shall

551 be granted to child care personnel based upon educational  
552 credentials or passage of competency examinations. Child care  
553 personnel possessing a 2-year degree or higher that includes 6  
554 college credit hours in early childhood development or child  
555 growth and development, or a child development associate  
556 credential or an equivalent state-approved child development  
557 associate credential, or a child development associate waiver  
558 certificate shall be automatically exempted from the training  
559 requirements in sub-subparagraphs b., d., and e.

560 ~~2. The introductory course in child care shall stress, to~~  
561 ~~the extent possible, an interdisciplinary approach to the study~~  
562 ~~of children.~~

563 2.3. The introductory course shall cover recognition and  
564 prevention of shaken baby syndrome; prevention of sudden infant  
565 death syndrome; recognition and care of infants and toddlers  
566 with developmental disabilities, including autism spectrum  
567 disorder and Down syndrome; and early childhood brain  
568 development within the topic areas identified in this paragraph.

569 3.4. On an annual basis in order to further their child  
570 care skills and, if appropriate, administrative skills, child  
571 care personnel who have fulfilled the requirements for the child  
572 care training shall be required to take an additional 1  
573 continuing education unit of approved inservice training, or 10  
574 clock hours of equivalent training, as determined by the  
575 department.

576        ~~4.5.~~ Child care personnel shall be required to complete  
577        0.5 continuing education unit of approved training or 5 clock  
578        hours of equivalent training, as determined by the department,  
579        in early literacy and language development of children from  
580        birth to 5 years of age one time. The year that this training is  
581        completed, it shall fulfill the 0.5 continuing education unit or  
582        5 clock hours of the annual training required in subparagraph 3.  
583        ~~4.~~

584        ~~5.6.~~ Procedures for ensuring the training of qualified  
585        child care professionals to provide training of child care  
586        personnel, including onsite training, shall be included in the  
587        minimum standards. It is recommended that the state community  
588        child care coordination agencies (central agencies) be  
589        contracted by the department to coordinate such training when  
590        possible. Other district educational resources, such as  
591        community colleges and career programs, can be designated in  
592        such areas where central agencies may not exist or are  
593        determined not to have the capability to meet the coordination  
594        requirements set forth by the department.

595        ~~6.7.~~ Training requirements do ~~shall~~ not apply to certain  
596        occasional or part-time support staff, including, but not  
597        limited to, swimming instructors, piano teachers, dance  
598        instructors, and gymnastics instructors.

599        ~~7.8.~~ The child care operator shall be required to take  
600        basic training in serving children with disabilities within 5



601 years after employment, either as a part of the introductory  
602 training or the annual 8 hours of inservice training.

603 (f) Periodic health examinations for child care facility  
604 drivers.

605 (7) SANITATION AND SAFETY.—

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

610 (9) ADMISSIONS AND RECORDKEEPING.—

611 (a) Minimum standards shall include requirements for  
612 preadmission and periodic health examinations, requirements for  
613 immunizations, and requirements for maintaining emergency  
614 information and health records on all children.

615 ~~(b) During the months of August and September of each~~  
616 ~~year, each child care facility shall provide parents of children~~  
617 ~~enrolled in the facility detailed information regarding the~~  
618 ~~causes, symptoms, and transmission of the influenza virus in an~~  
619 ~~effort to educate those parents regarding the importance of~~  
620 ~~immunizing their children against influenza as recommended by~~  
621 ~~the Advisory Committee on Immunization Practices of the Centers~~  
622 ~~for Disease Control and Prevention.~~

623 ~~(c) During the months of April and September of each year,~~  
624 ~~at a minimum, each facility shall provide parents of children~~  
625 ~~enrolled in the facility information regarding the potential for~~

626 ~~a distracted adult to fail to drop off a child at the facility~~  
 627 ~~and instead leave the child in the adult's vehicle upon arrival~~  
 628 ~~at the adult's destination. The child care facility shall also~~  
 629 ~~give parents information about resources with suggestions to~~  
 630 ~~avoid this occurrence. The department shall develop a flyer or~~  
 631 ~~brochure with this information that shall be posted to the~~  
 632 ~~department's website, which child care facilities may choose to~~  
 633 ~~reproduce and provide to parents to satisfy the requirements of~~  
 634 ~~this paragraph.~~

635 ~~(d) Because of the nature and duration of drop-in child~~  
 636 ~~care, requirements for preadmission and periodic health~~  
 637 ~~examinations and requirements for medically signed records of~~  
 638 ~~immunization required for child care facilities shall not apply.~~  
 639 ~~A parent of a child in drop-in child care shall, however, be~~  
 640 ~~required to attest to the child's health condition and the type~~  
 641 ~~and current status of the child's immunizations.~~

642 (b)(e) Any child shall be exempt from medical or physical  
 643 examination or medical or surgical treatment upon written  
 644 request of the parent or guardian of such child who objects to  
 645 the examination and treatment. However, the laws, rules, and  
 646 regulations relating to contagious or communicable diseases and  
 647 sanitary matters shall not be violated because of any exemption  
 648 from or variation of the health and immunization minimum  
 649 standards.

650 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure

651 that each child care facility has and implements a written plan  
652 for the daily provision of varied activities and active and  
653 quiet play opportunities appropriate to the age of the child.

654 ~~The written plan must include a program, to be implemented~~  
655 ~~periodically for children of an appropriate age, which will~~  
656 ~~assist the children in preventing and avoiding physical and~~  
657 ~~mental abuse.~~

658 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~  
659 ~~MILDLY ILL CHILDREN. Minimum standards shall be developed by the~~  
660 ~~department, in conjunction with the Department of Health, for~~  
661 ~~specialized child care facilities for the care of mildly ill~~  
662 ~~children. The minimum standards shall address the following~~  
663 ~~areas: personnel requirements; staff-to-child ratios; staff~~  
664 ~~training and credentials; health and safety; physical facility~~  
665 ~~requirements, including square footage; client eligibility,~~  
666 ~~including a definition of "mildly ill children"; sanitation and~~  
667 ~~safety; admission and recordkeeping; dispensing of medication;~~  
668 ~~and a schedule of activities.~~

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

671 402.306 Designation of licensing agency; dissemination by  
672 the department and local licensing agency of information on  
673 child care.—

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

676 1.~~(a)~~ Designate a local licensing agency to license child  
 677 care facilities in the county; or

678 2.~~(b)~~ Contract with the department to delegate the  
 679 administration of state minimum standards in the county to the  
 680 department.

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

684 Section 8. Section 402.3115, Florida Statutes, is amended  
 685 to read:

686 402.3115 Elimination of duplicative and unnecessary  
 687 inspections; abbreviated inspections.—

688 (1) The Department of Children and Families and local  
 689 governmental agencies that license child care facilities shall  
 690 develop and implement a plan to eliminate duplicative and  
 691 unnecessary inspections of child care facilities, family day  
 692 care homes, and large family child care homes.

693 (2) (a) ~~In addition,~~ The department and the local  
 694 governmental agencies shall develop and implement an abbreviated  
 695 inspection plan for child care facilities that meet all of the  
 696 following conditions:

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

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

700 3. Have not had more than three of the same no Class 2

701 deficiencies, as defined by rule, for at least 2 consecutive  
 702 years.

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

705 5. Do not have any current uncorrected violations.

706 6. Do not have any open regulatory complaints or active  
 707 child protective services investigations.

708 (b) The abbreviated inspection must include those elements  
 709 identified by the department and the local governmental agencies  
 710 as being key indicators of whether the child care facility  
 711 continues to provide quality care and programming and must be  
 712 updated every 5 years.

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

715 (4) The department shall revise the plan under subsection  
 716 (1) as necessary to maintain the validity and effectiveness of  
 717 inspections.

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

720 402.316 Exemptions.—

721 (1) The provisions of ss. 402.301-402.319, except for the  
 722 requirements regarding screening of child care personnel, shall  
 723 not apply to a child care facility which is an integral part of  
 724 church or parochial schools conducting regularly scheduled  
 725 classes, courses of study; ~~it~~ or educational programs accredited

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726 by, or by a member of, an organization which publishes and  
727 requires compliance with its standards for health, safety, and  
728 sanitation; or which is only attended by children who meet the  
729 definition of eligible child, as defined in s. 402.261(1).

730 However, such facilities shall meet minimum requirements of the  
731 applicable local governing body as to health, sanitation, and  
732 safety and shall meet the screening requirements pursuant to ss.  
733 402.305 and 402.3055. Failure by a facility to comply with such  
734 screening requirements shall result in the loss of the  
735 facility's exemption from licensure.

736 Section 10. Section 561.1214, Florida Statutes, is created  
737 to read:

738 561.1214 Child care tax credits.—Beginning January 1,  
739 2025, there is allowed a credit pursuant to s. 402.261 against  
740 any tax due under s. 563.05, s. 564.06, or s. 565.12, except  
741 excise taxes imposed on wine produced by manufacturers in this  
742 state from products grown in this state. However, a credit  
743 allowed under this section may not exceed 90 percent of the tax  
744 due on the return on which the credit is taken. For purposes of  
745 the distributions of tax revenue under ss. 561.121 and  
746 564.06(10), the division shall disregard any tax credits allowed  
747 under this section to ensure that any reduction in tax revenue  
748 received which is attributable to the tax credits results only  
749 in a reduction in distributions to the General Revenue Fund. The  
750 provisions of s. 402.261 applies to the credit authorized by

751 this section.

752 Section 11. Section 624.5107, Florida Statutes, is amended  
753 to read:

754 624.5107 Child care tax credits.—

755 (1) For taxable years beginning on or after January 1,  
756 2025, there is allowed a credit pursuant to s. 402.261 against  
757 any tax due for a taxable year under s. 624.509(1) after  
758 deducting from such tax deductions for assessments made pursuant  
759 to s. 440.51; credits for taxes paid under ss. 175.101 and  
760 185.08; credits for income taxes paid under chapter 220; and the  
761 credit allowed under s. 624.509(5), as such credit is limited by  
762 s. 624.509(6). An insurer claiming a credit against premium tax  
763 liability under this section is not required to pay any  
764 additional retaliatory tax levied under s. 624.5091 as a result  
765 of claiming such credit. Section 624.5091 does not limit such  
766 credit in any manner. If the credit granted under this section  
767 is not fully used in any one year because of insufficient tax  
768 liability on the part of the insurer, the unused amount may be  
769 carried forward for a period not to exceed 5 years. The  
770 carryover credit may be used in a subsequent year when the tax  
771 imposed by s. 624.509 or s. 624.510 for that year exceeds the  
772 credit for which the insurer is eligible in that year under this  
773 section.

774 (2) For purposes of determining if a penalty under s.  
775 624.5092 will be imposed, an insurer, after earning a credit

776 under s. 624.5107 for a taxable year, may reduce any installment  
 777 payment for such taxable year of 27 percent of the amount of the  
 778 net tax due as reported on the return for the preceding year  
 779 under s. 624.5092(2)(b) by the amount of the credit. ~~If an~~  
 780 ~~insurer receives a credit for child care facility startup costs,~~  
 781 ~~and the facility fails to operate for at least 5 years, a pro~~  
 782 ~~rata share of the credit must be repaid, in accordance with the~~  
 783 ~~formula:  $A = C \times (1 - (N/60))$ , where:~~

784 ~~(a) "A" is the amount in dollars of the required~~  
 785 ~~repayment.~~

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

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

790  
 791 ~~This repayment requirement is inapplicable if the insurer goes~~  
 792 ~~out of business or can demonstrate to the department that its~~  
 793 ~~employees no longer want to have a child care facility.~~

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

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

798 624.509 Premium tax; rate and computation.—

799 (7) Credits and deductions against the tax imposed by this  
 800 section shall be taken in the following order: deductions for



801 assessments made pursuant to s. 440.51; credits for taxes paid  
 802 under ss. 175.101 and 185.08; credits for income taxes paid  
 803 under chapter 220 and the credit allowed under subsection (5),  
 804 as these credits are limited by subsection (6); the credit  
 805 allowed under s. 624.51057; the credit allowed under s.  
 806 624.51058; the credit allowed under s. 624.5107; all other  
 807 available credits and deductions.

808 Section 13. Section 627.70161, Florida Statutes, is  
 809 amended to read:

810 627.70161 Family day care and large family child care  
 811 insurance.—

812 (1) PURPOSE AND INTENT.—The Legislature recognizes that  
 813 family day care homes and large family child care homes fulfill  
 814 a vital role in providing child care in Florida. It is the  
 815 intent of the Legislature that residential property insurance  
 816 coverage should not be canceled, denied, or nonrenewed solely on  
 817 the basis of the ~~family~~ day care or child care services at the  
 818 residence. The Legislature also recognizes that the potential  
 819 liability of residential property insurers is substantially  
 820 increased by the rendition of child care services on the  
 821 premises. The Legislature therefore finds that there is a public  
 822 need to specify that contractual liabilities that arise in  
 823 connection with the operation of the family day care home or  
 824 large family child care home are excluded from residential  
 825 property insurance policies unless they are specifically

826 | included in such coverage.

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

828 |       (a) "Child care" means the care, protection, and  
 829 | supervision of a child, for a period of less than 24 hours a day  
 830 | on a regular basis, which supplements parental care, enrichment,  
 831 | and health supervision for the child, in accordance with his or  
 832 | her individual needs, and for which a payment, fee, or grant is  
 833 | made for care.

834 |       (b) "Family day care home" means an occupied residence in  
 835 | which child care is regularly provided for children from at  
 836 | least two unrelated families and which receives a payment, fee,  
 837 | or grant for any of the children receiving care, whether or not  
 838 | operated for a profit.

839 |       (c) "Large family child care home" means an occupied  
 840 | residence in which child care is regularly provided for children  
 841 | from at least two unrelated families, which receives a payment,  
 842 | fee, or grant for any of the children receiving care, regardless  
 843 | of whether operated for profit, and which has at least two full-  
 844 | time child care personnel on the premises during the hours of  
 845 | operation. One of the two full-time child care personnel must be  
 846 | the owner or occupant of the residence. A large family child  
 847 | care home must first have operated as a licensed family day care  
 848 | home for at least 2 years, with an operator who has held a child  
 849 | development associate credential or its equivalent for at least  
 850 | 1 year, before seeking licensure as a large family child care

851 home. Household children under 13 years of age, when on the  
 852 premises of the large family child care home or on a field trip  
 853 with children enrolled in child care, shall be included in the  
 854 overall capacity of the licensed home. A large family child care  
 855 home may provide care for one of the following groups of  
 856 children, which shall include household children under 13 years  
 857 of age:

858 1. A maximum of eight children from birth to 24 months of  
 859 age.

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

862 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE;

863 COVERAGE.—A residential property insurance policy shall not  
 864 provide coverage for liability for claims arising out of, or in  
 865 connection with, the operation of a family day care home or  
 866 large family child care home, and the insurer shall be under no  
 867 obligation to defend against lawsuits covering such claims,  
 868 unless:

869 (a) Specifically covered in a policy; or

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

872 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An  
 873 insurer may not deny, cancel, or refuse to renew a policy for  
 874 residential property insurance solely on the basis that the  
 875 policyholder or applicant operates a family day care home or

876 large family child care home. In addition to other lawful  
 877 reasons for refusing to insure, an insurer may deny, cancel, or  
 878 refuse to renew a policy of a family day care home or large  
 879 family child care home provider if one or more of the following  
 880 conditions occur:

881 (a) The policyholder or applicant provides care for more  
 882 children than authorized ~~for family day care homes~~ by s.  
 883 402.302;

884 (b) The policyholder or applicant fails to maintain a  
 885 separate commercial liability policy or an endorsement providing  
 886 liability coverage for the family day care home or large family  
 887 child care home operations;

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

891 (d) Discovery of willful or grossly negligent acts or  
 892 omissions or any violations of state laws or regulations  
 893 establishing safety standards for family day care homes or large  
 894 family child care home by the named insured or his or her  
 895 representative which materially increase any of the risks  
 896 insured.

897 Section 14. Subsections (3) and (4) of section 1002.57,  
 898 Florida Statutes, are amended to read:

899 1002.57 Prekindergarten director credential.—

900 (3) The prekindergarten director credential must meet or

901 exceed the requirements of the Department of Children and  
902 Families for the child care facility director credential under  
903 s. 402.305(2)(f) ~~s. 402.305(2)(g)~~, and successful completion of  
904 the prekindergarten director credential satisfies these  
905 requirements for the child care facility director credential.

906 (4) The department shall, to the maximum extent  
907 practicable, award credit to a person who successfully completes  
908 the child care facility director credential under s.  
909 402.305(2)(f) ~~s. 402.305(2)(g)~~ for those requirements of the  
910 prekindergarten director credential which are duplicative of  
911 requirements for the child care facility director credential.

912 Section 15. Subsection (1) of section 1002.59, Florida  
913 Statutes, is amended to read:

914 1002.59 Emergent literacy and performance standards  
915 training courses.—

916 (1) The department, in collaboration with the Just Read,  
917 Florida! Office, shall adopt minimum standards for courses in  
918 emergent literacy for prekindergarten instructors. Each course  
919 must consist of 5 clock hours and provide instruction in  
920 strategies and techniques to address the age-appropriate  
921 progress of prekindergarten students in developing emergent  
922 literacy skills, including oral communication, knowledge of  
923 print and letters, phonological and phonemic awareness,  
924 vocabulary and comprehension development, and foundational  
925 background knowledge designed to correlate with the content that

926 students will encounter in grades K-12, consistent with the  
927 evidence-based content and strategies grounded in the science of  
928 reading identified pursuant to s. 1001.215(7). The course  
929 standards must be reviewed as part of any review of subject  
930 coverage or endorsement requirements in the elementary, reading,  
931 and exceptional student educational areas conducted pursuant to  
932 s. 1012.586. Each course must also provide resources containing  
933 strategies that allow students with disabilities and other  
934 special needs to derive maximum benefit from the Voluntary  
935 Prekindergarten Education Program. Successful completion of an  
936 emergent literacy training course approved under this section  
937 satisfies requirements for approved training in early literacy  
938 and language development under ss. 402.305(2)(e)4., 402.313(6),  
939 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~  
940 ~~402.3131(5).~~

941 Section 16. (1) The Department of Revenue is authorized,  
942 and all conditions are deemed met, to adopt emergency rules  
943 pursuant to s. 120.54(4), Florida Statutes, to implement this  
944 act. Notwithstanding any other provision of law, emergency  
945 rules adopted pursuant to this subsection are effective for 6  
946 months after adoption and may be renewed during the pendency of  
947 procedures to adopt permanent rules addressing the subject of  
948 the emergency rules.

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

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951           Section 17. Except as otherwise provided in this act and  
952 except for this section, which shall take effect upon this act  
953 becoming a law, this act shall take effect July 1, 2024.