



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38 authorizing credits to be rescinded during a specified  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40 certain credits may be rescinded; requiring rescinded  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

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

76 | amending s. 624.509, F.S.; revising the order in which  
 77 | certain credits and deductions may be taken to  
 78 | incorporate changes made by this act; amending s.  
 79 | 627.70161, F.S.; defining the term "large family child  
 80 | care home"; providing that specified insurance  
 81 | provisions apply to large family child care homes;  
 82 | amending s. 1002.59, F.S.; conforming cross-  
 83 | references; authorizing the Department of Revenue to  
 84 | adopt emergency rules; providing for expiration;  
 85 | providing effective dates.

86 |  
 87 | Be It Enacted by the Legislature of the State of Florida:

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

91 | 170.201 Special assessments.—

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

101 physical place for worship at which nonprofit religious services  
102 and activities are regularly conducted and carried on and the  
103 term "governmentally financed, insured, or subsidized housing  
104 facility" means a facility that is financed by a mortgage loan  
105 made or insured by the United States Department of Housing and  
106 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.  
107 232, or s. 236 of the National Housing Act and is owned or  
108 operated by an entity that qualifies as an exempt charitable  
109 organization under s. 501(c)(3) of the Internal Revenue Code. As  
110 used in this subsection, the term "preschool" means any child  
111 care facility licensed under s. 402.305 which serves children  
112 under 5 years of age.

113 Section 2. Section 211.0254, Florida Statutes, is created  
114 to read:

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

126 purposes of the distributions of tax revenue under s. 211.06,  
127 the department shall disregard any tax credits allowed under  
128 this section to ensure that any reduction in tax revenue  
129 received which is attributable to the tax credits results only  
130 in a reduction in distributions to the General Revenue Fund. The  
131 provisions of s. 402.261 apply to the credit authorized by this  
132 section.

133 Section 3. Section 212.1835, Florida Statutes, is created  
134 to read:

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

151 who claims a tax credit under this section must file his or her  
 152 tax returns and pay his or her taxes by electronic means under  
 153 s. 213.755.

154 Section 4. Section 220.19, Florida Statutes, is amended to  
 155 read:

156 220.19 Child care tax credits.—

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

172 (2) A taxpayer that files a consolidated return in this  
 173 state as a member of an affiliated group under s. 220.131(1) may  
 174 be allowed the credit on a consolidated return basis; however,  
 175 the total credit taken by the affiliated group is subject to the

176 ~~limitation established under s. 402.261(2) (d). If a corporation~~  
 177 ~~receives a credit for child care facility startup costs, and the~~  
 178 ~~facility fails to operate for at least 5 years, a pro rata share~~  
 179 ~~of the credit must be repaid, in accordance with the formula:~~

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

181 ~~Where:~~

182 ~~(a) "A" is the amount in dollars of the required~~  
 183 ~~repayment.~~

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

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

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

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

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

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

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

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

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

215        Section 5. Section 402.261, Florida Statutes, is created  
 216 to read:

217        402.261 Child care tax credits.—

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

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

220        (b) "Division" means the Division of Alcoholic Beverages  
 221 and Tobacco of the Department of Business and Professional  
 222 Regulation.

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

226 (d) "Eligible child care facility" means a child care  
 227 facility that:

- 228 1. Is licensed under s. 402.305; or  
 229 2. Is exempt from licensure under s. 402.316.

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

232 (f) "Maximum annual tax credit amount" means, for any  
 233 state fiscal year, the sum of the amount of tax credits approved  
 234 under this section, including tax credits to be taken under s.  
 235 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,  
 236 which are approved for taxpayers whose taxable years begin on or  
 237 after January 1 of the calendar year preceding the start of the  
 238 applicable state fiscal year.

239 (g) "Tax due" means any tax required under chapter 211,  
 240 chapter 220, chapter 561, or chapter 624, or due under chapter  
 241 212 from a direct pay permit holder as a result of a direct pay  
 242 permit held pursuant to s. 212.183.

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

251 1. One to nineteen employees, the maximum credit is \$1  
 252 million.

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

255 3. More than 250 employees, the maximum credit is  
 256 \$250,000.

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

264 1. One to nineteen employees, the maximum credit is  
 265 \$50,000.

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

268 3. More than 250 employees, the maximum credit is \$1  
 269 million.

270 (c) A taxpayer who makes payments to an eligible child  
 271 care facility in the name and for the benefit of an employee  
 272 employed by the taxpayer whose eligible child attends such  
 273 facility is allowed a credit of 100 percent of the amount of  
 274 such payments against any tax due for the taxable year up to a  
 275 maximum credit of \$3,600 per child per taxable year. The

276 taxpayer may make payments directly to the eligible child care  
277 facility or contract with an early learning coalition to process  
278 payments. The maximum credit amount a taxpayer may be granted in  
279 a taxable year under this paragraph is based on the average  
280 number of employees employed by the taxpayer during such year.

281 For an employer that employed:

282 1. One to nineteen employees, the maximum credit is  
283 \$50,000.

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

286 3. More than 250 employees, the maximum credit is \$1  
287 million.

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

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

295 (3)(a) If the credit granted under this section is not  
296 fully used within the specified state fiscal year for credits  
297 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes  
298 due for the specified taxable year for credits under s. 220.19  
299 or s. 624.5107, because of insufficient tax liability on the  
300 part of the taxpayer, the unused amount may be carried forward

301 for a period not to exceed 5 years. For purposes of s. 220.19, a  
 302 credit carried forward may be used in a subsequent year after  
 303 applying the other credits and unused carryovers in the order  
 304 provided by s. 220.02(8).

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

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

309 Where:

310 a. "A" is the amount, in dollars, of the required  
 311 repayment.

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

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

317 2. A taxpayer who is required to repay a pro rata share of  
 318 the credit under this paragraph shall file an amended return  
 319 with the department, or such other report as the department  
 320 prescribes by rule, and pay such amount within 60 days after the  
 321 last day of operation of the eligible child care facility. The  
 322 department shall distribute such funds in accordance with the  
 323 applicable statutory provision for the tax against which such  
 324 credit was taken by that taxpayer.  
 325

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

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

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

349       (d) Child care payments for which a taxpayer claims a  
350 credit under paragraph (2) (c) may not exceed the amount charged

351 by the eligible child care facility for other children of like  
352 age and ability of persons not employed by the taxpayer.

353 (5) Beginning October 1, 2024, a taxpayer may submit an  
354 application to the department for the purposes of determining  
355 qualification for a credit under this section to be applied to a  
356 taxable year beginning on or after January 1, 2025. The  
357 department must approve the application for the credit before  
358 the taxpayer is authorized to claim the credit on a return.

359 (a) The application must include:

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

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

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

374 2. The taxable year in which the credit is expected to be  
375 earned. A taxpayer may apply for a credit to be used for a prior

376 taxable year at any time before the date on which the taxpayer  
377 is required to file a return for that year pursuant to s.  
378 220.222.

379 3. For a credit under paragraph (2)(a) or paragraph  
380 (2)(b), a statement signed by a person authorized to sign on  
381 behalf of the taxpayer that the facility meets the definition of  
382 eligible child care facility and otherwise qualifies for the  
383 credit under this section. Such statement must be attached to  
384 the application.

385 (b) The department shall approve tax credits on a first-  
386 come, first-served basis, and must obtain the division's  
387 approval before approving a tax credit under s. 561.1214. Within  
388 10 days after approving or denying an application, the  
389 Department of Revenue shall provide a copy of its approval or  
390 denial letter to the taxpayer.

391 (6)(a) A taxpayer may not convey, transfer, or assign an  
392 approved tax credit or a carryforward tax credit to another  
393 entity unless all of the assets of the taxpayer are conveyed,  
394 assigned, or transferred in the same transaction. However, a tax  
395 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
396 or s. 624.5107 may be conveyed, transferred, or assigned between  
397 members of an affiliated group of taxpayers if the type of tax  
398 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
399 or s. 624.5107 remains the same. A taxpayer shall notify the  
400 department of its intent to convey, transfer, or assign a tax

401 credit to another member within an affiliated group of  
402 corporations as defined in s. 220.03(1)(b). The amount conveyed,  
403 transferred, or assigned is available to another member of the  
404 affiliated group of corporations upon approval by the  
405 department. The department shall obtain the division's approval  
406 before approving a conveyance, transfer, or assignment of a tax  
407 credit under s. 561.1214.

408 (b) Within any state fiscal year, a taxpayer may rescind  
409 all or part of a tax credit approved under subsection (5). The  
410 amount rescinded shall become available for that state fiscal  
411 year to another taxpayer approved by the department under this  
412 section. The department must obtain the division's approval  
413 before accepting the rescindment of a tax credit under s.  
414 561.1214. Any amount rescinded under this paragraph must become  
415 available to a taxpayer on a first-come, first-served basis  
416 based on tax credit applications received after the date the  
417 rescindment is accepted by the department.

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

424 (7)(a) The department may adopt rules to administer this  
425 section, including rules for the approval or disapproval of

426 proposals submitted by taxpayers and rules to provide for  
 427 cooperative arrangements between for-profit and not-for-profit  
 428 taxpayers.

429 (b) The department's decision to approve or disapprove a  
 430 proposal must be in writing, and, if the proposal is approved,  
 431 the decision must state the maximum credit authorized for the  
 432 taxpayer.

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

439 (d) It is grounds for forfeiture of previously claimed and  
 440 received tax credits if the department determines that a  
 441 taxpayer received tax credits pursuant to this section to which  
 442 the taxpayer was not entitled.

443 Section 6. Paragraphs (a) and (c) of subsection (1),  
 444 paragraphs (a), (e), and (f) of subsection (2), paragraphs (a)  
 445 and (c) of subsection (7), and subsections (9), (13), and (17)  
 446 of section 402.305, Florida Statutes, are amended to read:

447 402.305 Licensing standards; child care facilities.—

448 (1) LICENSING STANDARDS.—The department shall establish  
 449 licensing standards that each licensed child care facility must  
 450 meet regardless of the origin or source of the fees used to

451 operate the facility or the type of children served by the  
 452 facility.

453 (a) The standards shall be designed to address ~~the~~  
 454 ~~following areas:~~

455 1. ~~the health and nutrition, sanitation, safety,~~  
 456 developmental needs, and sanitary adequate physical conditions  
 457 ~~surroundings~~ for all children served by ~~in~~ child care  
 458 facilities.

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

460 3. ~~The child development needs of all children in child~~  
 461 ~~care.~~

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

465 1. The department, in adopting rules to establish minimum  
 466 standards for child care facilities, shall recognize that  
 467 different age groups of children may require different  
 468 standards.

469 2. The department may adopt different minimum standards  
 470 for facilities that serve children in different age groups,  
 471 including school-age children.

472 3. The department may create up to three classification  
 473 levels for violations of licensing standards that directly  
 474 relate to the health and safety of a child. A class three  
 475 violation is the least serious in nature and must be the same

476 incident of noncompliance that occurs at least three times  
477 within a 2 year period.

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

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

497       (a) Good moral character based upon screening as defined  
498 in s. 402.302(15). This screening shall be conducted as provided  
499 in chapter 435, using the level 2 standards for screening  
500 provided set forth in that chapter, and include employment

501 history checks, a search of criminal history records, sexual  
502 predator and sexual offender registries, and child abuse and  
503 neglect registry of any state in which the current or  
504 prospective child care personnel resided during the preceding 5  
505 years. The department shall complete the screening and provide  
506 the results to the child care facility within 5 business days.  
507 If the department is unable to complete the screening within 5  
508 business days, the department shall issue the current or  
509 prospective child care personnel a 45-day provisional-hire  
510 status while all required information is being requested and the  
511 department is awaiting results unless the department has reason  
512 to believe a disqualifying factor may exist. During the 45-day  
513 period, the current or prospective child care personnel must be  
514 under the direct supervision of a screened and trained staff  
515 member when in contact with children.

516 (e) Minimum training requirements for child care  
517 personnel.

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

522 a. State and local rules and regulations which govern  
523 child care.

524 b. Health, safety, and nutrition.

525 c. Identifying and reporting child abuse and neglect.

526 d. Child development, including typical and atypical  
527 language, cognitive, motor, social, and self-help skills  
528 development.

529 e. Observation of developmental behaviors, including using  
530 a checklist or other similar observation tools and techniques to  
531 determine the child's developmental age level.

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

537 g. Developmental disabilities, including autism spectrum  
538 disorder and Down syndrome, and early identification, use of  
539 available state and local resources, classroom integration, and  
540 positive behavioral supports for children with developmental  
541 disabilities.

542 h. Online training coursework, provided at no cost by the  
543 department, to meet minimum training standards for child care  
544 personnel.

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

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

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

564 ~~2. The introductory course in child care shall stress, to~~  
565 ~~the extent possible, an interdisciplinary approach to the study~~  
566 ~~of children.~~

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

573 3.4. On an annual basis in order to further their child  
574 care skills and, if appropriate, administrative skills, child  
575 care personnel who have fulfilled the requirements for the child

576 care training shall be required to take an additional 1  
577 continuing education unit of approved inservice training, or 10  
578 clock hours of equivalent training, as determined by the  
579 department.

580 ~~4.5.~~ Child care personnel shall be required to complete  
581 0.5 continuing education unit of approved training or 5 clock  
582 hours of equivalent training, as determined by the department,  
583 in early literacy and language development of children from  
584 birth to 5 years of age one time. The year that this training is  
585 completed, it shall fulfill the 0.5 continuing education unit or  
586 5 clock hours of the annual training required in subparagraph 3.  
587 ~~4.~~

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

599 ~~6.7.~~ Training requirements do ~~shall~~ not apply to certain  
600 occasional or part-time support staff, including, but not

601 limited to, swimming instructors, piano teachers, dance  
602 instructors, and gymnastics instructors.

603 ~~7.8.~~ The child care operator shall be required to take  
604 basic training in serving children with disabilities within 5  
605 years after employment, either as a part of the introductory  
606 training or the annual 8 hours of inservice training.

607 (f) Periodic health examinations for child care facility  
608 drivers.

609 (7) SANITATION AND SAFETY.—

610 (a) Minimum standards must ~~shall~~ include requirements for  
611 sanitary and safety conditions, first aid treatment, emergency  
612 procedures, and pediatric cardiopulmonary resuscitation. The  
613 minimum standards must ~~shall~~ require that at least one staff  
614 person trained in person in cardiopulmonary resuscitation, as  
615 evidenced by current documentation of course completion, ~~must~~ be  
616 present at all times that children are present.

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

621 (9) ADMISSIONS AND RECORDKEEPING.—

622 (a) Minimum standards shall include requirements for  
623 preadmission and periodic health examinations, requirements for  
624 immunizations, and requirements for maintaining emergency  
625 information and health records on all children.

626 ~~(b) During the months of August and September of each~~  
627 ~~year, each child care facility shall provide parents of children~~  
628 ~~enrolled in the facility detailed information regarding the~~  
629 ~~causes, symptoms, and transmission of the influenza virus in an~~  
630 ~~effort to educate those parents regarding the importance of~~  
631 ~~immunizing their children against influenza as recommended by~~  
632 ~~the Advisory Committee on Immunization Practices of the Centers~~  
633 ~~for Disease Control and Prevention.~~

634 ~~(c) During the months of April and September of each year,~~  
635 ~~at a minimum, each facility shall provide parents of children~~  
636 ~~enrolled in the facility information regarding the potential for~~  
637 ~~a distracted adult to fail to drop off a child at the facility~~  
638 ~~and instead leave the child in the adult's vehicle upon arrival~~  
639 ~~at the adult's destination. The child care facility shall also~~  
640 ~~give parents information about resources with suggestions to~~  
641 ~~avoid this occurrence. The department shall develop a flyer or~~  
642 ~~brochure with this information that shall be posted to the~~  
643 ~~department's website, which child care facilities may choose to~~  
644 ~~reproduce and provide to parents to satisfy the requirements of~~  
645 ~~this paragraph.~~

646 ~~(b)-(d)~~ (b) Because of the nature and duration of drop-in child  
647 care, requirements for preadmission and periodic health  
648 examinations and requirements for medically signed records of  
649 immunization required for child care facilities shall not apply.  
650 A parent of a child in drop-in child care shall, however, be

651 required to attest to the child's health condition and the type  
652 and current status of the child's immunizations.

653 (c)~~(e)~~ Any child shall be exempt from medical or physical  
654 examination or medical or surgical treatment upon written  
655 request of the parent or guardian of such child who objects to  
656 the examination and treatment. However, the laws, rules, and  
657 regulations relating to contagious or communicable diseases and  
658 sanitary matters shall not be violated because of any exemption  
659 from or variation of the health and immunization minimum  
660 standards.

661 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure  
662 that each child care facility has and implements a written plan  
663 for the daily provision of varied activities and active and  
664 quiet play opportunities appropriate to the age of the child.  
665 ~~The written plan must include a program, to be implemented~~  
666 ~~periodically for children of an appropriate age, which will~~  
667 ~~assist the children in preventing and avoiding physical and~~  
668 ~~mental abuse.~~

669 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~  
670 ~~MILDLY ILL CHILDREN.—Minimum standards shall be developed by the~~  
671 ~~department, in conjunction with the Department of Health, for~~  
672 ~~specialized child care facilities for the care of mildly ill~~  
673 ~~children. The minimum standards shall address the following~~  
674 ~~areas: personnel requirements; staff-to-child ratios; staff~~  
675 ~~training and credentials; health and safety; physical facility~~

676 ~~requirements, including square footage; client eligibility,~~  
 677 ~~including a definition of "mildly ill children"; sanitation and~~  
 678 ~~safety; admission and recordkeeping; dispensing of medication;~~  
 679 ~~and a schedule of activities.~~

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

682 402.306 Designation of licensing agency; dissemination by  
 683 the department and local licensing agency of information on  
 684 child care.—

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

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

689 2.(b) Contract with the department to delegate the  
 690 administration of state minimum standards in the county to the  
 691 department.

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

695 Section 8. Section 402.3115, Florida Statutes, is amended  
 696 to read:

697 402.3115 Elimination of duplicative and unnecessary  
 698 inspections; abbreviated inspections.—

699 (1) The Department of Children and Families and local  
 700 governmental agencies that license child care facilities shall

701 develop and implement a plan to eliminate duplicative and  
 702 unnecessary inspections of child care facilities, family day  
 703 care homes, and large family child care homes.

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

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

709 2. Have not had a ~~ne~~ Class 1 deficiency, as defined by  
 710 rule, for at least 2 consecutive years.

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

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

716 5. Do not have any current uncorrected violations.

717 6. Do not have any open regulatory complaints or active  
 718 child protective services investigations.

719 (b) The abbreviated inspection must include those elements  
 720 identified by the department ~~and the local governmental agencies~~  
 721 as being key indicators of whether the child care facility  
 722 continues to provide quality care and programming and must be  
 723 updated every 5 years.

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

726           (4) The department shall revise the plan under subsection  
 727 (1) as necessary to maintain the validity and effectiveness of  
 728 inspections.

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

731           402.316 Exemptions.—

732           (1) The provisions of ss. 402.301-402.319, except for the  
 733 requirements regarding screening of child care personnel, shall  
 734 not apply to a child care facility which is an integral part of  
 735 church or parochial schools, or a child care facility that  
 736 solely provides child care to eligible children as defined in s.  
 737 402.261(1)(c), conducting regularly scheduled classes, courses  
 738 of study, or educational programs accredited by, or by a member  
 739 of, an organization which publishes and requires compliance with  
 740 its standards for health, safety, and sanitation. However, such  
 741 facilities shall meet minimum requirements of the applicable  
 742 local governing body as to health, sanitation, and safety and  
 743 shall meet the screening requirements pursuant to ss. 402.305  
 744 and 402.3055. Failure by a facility to comply with such  
 745 screening requirements shall result in the loss of the  
 746 facility's exemption from licensure.

747           Section 10. Section 561.1214, Florida Statutes, is created  
 748 to read:

749           561.1214 Child care tax credits.—Beginning January 1,  
 750 2025, there is allowed a credit pursuant to s. 402.261 against

751 any tax due under s. 563.05, s. 564.06, or s. 565.12, except  
752 excise taxes imposed on wine produced by manufacturers in this  
753 state from products grown in this state. However, a credit  
754 allowed under this section may not exceed 90 percent of the tax  
755 due on the return on which the credit is taken. For purposes of  
756 the distributions of tax revenue under ss. 561.121 and  
757 564.06(10), the division shall disregard any tax credits allowed  
758 under this section to ensure that any reduction in tax revenue  
759 received which is attributable to the tax credits results only  
760 in a reduction in distributions to the General Revenue Fund. The  
761 provisions of s. 402.261 apply to the credit authorized by this  
762 section.

763 Section 11. Section 624.5107, Florida Statutes, is amended  
764 to read:

765 624.5107 Child care tax credits.—

766 (1) For taxable years beginning on or after January 1,  
767 2025, there is allowed a credit pursuant to s. 402.261 against  
768 any tax due for a taxable year under s. 624.509(1) after  
769 deducting from such tax deductions for assessments made pursuant  
770 to s. 440.51; credits for taxes paid under ss. 175.101 and  
771 185.08; credits for income taxes paid under chapter 220; and the  
772 credit allowed under s. 624.509(5), as such credit is limited by  
773 s. 624.509(6). An insurer claiming a credit against premium tax  
774 liability under this section is not required to pay any  
775 additional retaliatory tax levied under s. 624.5091 as a result

776 of claiming such credit. Section 624.5091 does not limit such  
777 credit in any manner. If the credit granted under this section  
778 is not fully used in any one year because of insufficient tax  
779 liability on the part of the insurer, the unused amount may be  
780 carried forward for a period not to exceed 5 years. The  
781 carryover credit may be used in a subsequent year when the tax  
782 imposed by s. 624.509 or s. 624.510 for that year exceeds the  
783 credit for which the insurer is eligible in that year under this  
784 section.

785 (2) For purposes of determining if a penalty under s.  
786 624.5092 will be imposed, an insurer, after earning a credit  
787 under s. 624.5107 for a taxable year, may reduce any installment  
788 payment for such taxable year of 27 percent of the amount of the  
789 net tax due as reported on the return for the preceding year  
790 under s. 624.5092 (2) (b) by the amount of the credit. If an  
791 insurer receives a credit for child care facility startup costs,  
792 and the facility fails to operate for at least 5 years, a pro  
793 rata share of the credit must be repaid, in accordance with the  
794 formula:  $A = C \times (1 - (N/60))$ , where:

795 (a) "A" is the amount in dollars of the required  
796 repayment.

797 (b) "C" is the total credits taken by the insurer for  
798 child care facility startup costs.

799 (c) "N" is the number of months the facility was in  
800 operation.

801  
 802 ~~This repayment requirement is inapplicable if the insurer goes~~  
 803 ~~out of business or can demonstrate to the department that its~~  
 804 ~~employees no longer want to have a child care facility.~~

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

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

809 624.509 Premium tax; rate and computation.—

810 (7) Credits and deductions against the tax imposed by this  
 811 section shall be taken in the following order: deductions for  
 812 assessments made pursuant to s. 440.51; credits for taxes paid  
 813 under ss. 175.101 and 185.08; credits for income taxes paid  
 814 under chapter 220 and the credit allowed under subsection (5),  
 815 as these credits are limited by subsection (6); the credit  
 816 allowed under s. 624.51057; the credit allowed under s.  
 817 624.51058; the credit allowed under s. 624.5107; all other  
 818 available credits and deductions.

819 Section 13. Section 627.70161, Florida Statutes, is  
 820 amended to read:

821 627.70161 Family day care and large family child care  
 822 insurance.—

823 (1) PURPOSE AND INTENT.—The Legislature recognizes that  
 824 family day care homes and large family child care homes fulfill  
 825 a vital role in providing child care in Florida. It is the

826 intent of the Legislature that residential property insurance  
827 coverage should not be canceled, denied, or nonrenewed solely on  
828 the basis of the ~~family~~ day care or child care services at the  
829 residence. The Legislature also recognizes that the potential  
830 liability of residential property insurers is substantially  
831 increased by the rendition of child care services on the  
832 premises. The Legislature therefore finds that there is a public  
833 need to specify that contractual liabilities that arise in  
834 connection with the operation of the family day care home or  
835 large family child care home are excluded from residential  
836 property insurance policies unless they are specifically  
837 included in such coverage.

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

839 (a) "Child care" means the care, protection, and  
840 supervision of a child, for a period of less than 24 hours a day  
841 on a regular basis, which supplements parental care, enrichment,  
842 and health supervision for the child, in accordance with his or  
843 her individual needs, and for which a payment, fee, or grant is  
844 made for care.

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

850 (c) "Large family child care home" means an occupied

851 residence in which child care is regularly provided for children  
852 from at least two unrelated families, which receives a payment,  
853 fee, or grant for any of the children receiving care, regardless  
854 of whether operated for profit, and which has at least two full-  
855 time child care personnel on the premises during the hours of  
856 operation. One of the two full-time child care personnel must be  
857 the owner or occupant of the residence. A large family child  
858 care home must first have operated as a licensed family day care  
859 home for at least 2 years, with an operator who has held a child  
860 development associate credential or its equivalent for at least  
861 1 year, before seeking licensure as a large family child care  
862 home. Household children under 13 years of age, when on the  
863 premises of the large family child care home or on a field trip  
864 with children enrolled in child care, must be included in the  
865 overall capacity of the licensed home. A large family child care  
866 home may provide care for one of the following groups of  
867 children, which must include household children under 13 years  
868 of age:

869 1. A maximum of eight children from birth to 24 months of  
870 age.

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

873 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE;  
874 COVERAGE.—A residential property insurance policy may ~~shall~~ not  
875 provide coverage for liability for claims arising out of, or in

876 connection with, the operation of a family day care home or  
 877 large family child care home, and the insurer shall be under no  
 878 obligation to defend against lawsuits covering such claims,  
 879 unless:

880 (a) Specifically covered in a policy; or

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

883 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An  
 884 insurer may not deny, cancel, or refuse to renew a policy for  
 885 residential property insurance solely on the basis that the  
 886 policyholder or applicant operates a family day care home or  
 887 large family child care home. In addition to other lawful  
 888 reasons for refusing to insure, an insurer may deny, cancel, or  
 889 refuse to renew a policy of a family day care home or large  
 890 family child care home provider if one or more of the following  
 891 conditions occur:

892 (a) The policyholder or applicant provides care for more  
 893 children than authorized ~~for family day care homes~~ by s.  
 894 402.302;

895 (b) The policyholder or applicant fails to maintain a  
 896 separate commercial liability policy or an endorsement providing  
 897 liability coverage for the family day care home or large family  
 898 child care home operations;

899 (c) The policyholder or applicant fails to comply with the  
 900 applicable ~~family day care home~~ licensure and registration

901 requirements specified in chapter 402 ~~s. 402.313~~; or

902 (d) Discovery of willful or grossly negligent acts or  
 903 omissions or any violations of state laws or regulations  
 904 establishing safety standards for family day care homes or large  
 905 family child care home by the named insured or his or her  
 906 representative which materially increase any of the risks  
 907 insured.

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

910 1002.59 Emergent literacy and performance standards  
 911 training courses.—

912 (1) The department, in collaboration with the Just Read,  
 913 Florida! Office, shall adopt minimum standards for courses in  
 914 emergent literacy for prekindergarten instructors. Each course  
 915 must consist of 5 clock hours and provide instruction in  
 916 strategies and techniques to address the age-appropriate  
 917 progress of prekindergarten students in developing emergent  
 918 literacy skills, including oral communication, knowledge of  
 919 print and letters, phonological and phonemic awareness,  
 920 vocabulary and comprehension development, and foundational  
 921 background knowledge designed to correlate with the content that  
 922 students will encounter in grades K-12, consistent with the  
 923 evidence-based content and strategies grounded in the science of  
 924 reading identified pursuant to s. 1001.215(7). The course  
 925 standards must be reviewed as part of any review of subject

926 coverage or endorsement requirements in the elementary, reading,  
927 and exceptional student educational areas conducted pursuant to  
928 s. 1012.586. Each course must also provide resources containing  
929 strategies that allow students with disabilities and other  
930 special needs to derive maximum benefit from the Voluntary  
931 Prekindergarten Education Program. Successful completion of an  
932 emergent literacy training course approved under this section  
933 satisfies requirements for approved training in early literacy  
934 and language development under ss. 402.305(2)(e)4., 402.313(6),  
935 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~  
936 ~~402.3131(5).~~

937 Section 15. (1) The Department of Revenue is authorized,  
938 and all conditions are deemed met, to adopt emergency rules  
939 pursuant to s. 120.54(4), Florida Statutes, to implement this  
940 act. Notwithstanding any other provision of law, emergency rules  
941 adopted pursuant to this subsection are effective for 6 months  
942 after adoption and may be renewed during the pendency of  
943 procedures to adopt permanent rules addressing the subject of  
944 the emergency rules.

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

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