



LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AE/2R	.	Floor: AD
03/07/2024 01:05 PM	.	03/08/2024 02:05 PM
	.	

Senator Ingoglia moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective upon this act becoming a law,
paragraph (d) of subsection (11) of section 192.001, Florida
Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1
and 200 that are applicable to this chapter are included herein.
In addition, the following definitions shall apply in the
imposition of ad valorem taxes:



12 (11) "Personal property," for the purposes of ad valorem
13 taxation, shall be divided into four categories as follows:

14 (d) "Tangible personal property" means all goods, chattels,
15 and other articles of value (but does not include the vehicular
16 items enumerated in s. 1(b), Art. VII of the State Constitution
17 and elsewhere defined) capable of manual possession and whose
18 chief value is intrinsic to the article itself. "Construction
19 work in progress" consists of those items of tangible personal
20 property commonly known as fixtures, machinery, and equipment
21 when in the process of being installed in new or expanded
22 improvements to real property and whose value is materially
23 enhanced upon connection or use with a preexisting, taxable,
24 operational system or facility. Construction work in progress
25 shall be deemed substantially completed when connected with the
26 preexisting, taxable, operational system or facility. For the
27 purposes of tangible personal property constructed or installed
28 by an electric utility, construction work in progress shall be
29 deemed substantially completed upon the earlier of when all
30 permits or approvals required for commercial operation have been
31 received or approved, or 1 year after the construction work in
32 progress has been connected with the preexisting, taxable,
33 operational system or facility. Inventory and household goods
34 are expressly excluded from this definition.

35 Section 2. (1) The amendment made by this act to s.
36 192.001, Florida Statutes, applies retroactively beginning with
37 the 2024 property tax roll.

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

39 Section 3. Paragraph (g) of subsection (1) of section
40 192.0105, Florida Statutes, is amended to read:



41 192.0105 Taxpayer rights.—There is created a Florida
42 Taxpayer’s Bill of Rights for property taxes and assessments to
43 guarantee that the rights, privacy, and property of the
44 taxpayers of this state are adequately safeguarded and protected
45 during tax levy, assessment, collection, and enforcement
46 processes administered under the revenue laws of this state. The
47 Taxpayer’s Bill of Rights compiles, in one document, brief but
48 comprehensive statements that summarize the rights and
49 obligations of the property appraisers, tax collectors, clerks
50 of the court, local governing boards, the Department of Revenue,
51 and taxpayers. Additional rights afforded to payors of taxes and
52 assessments imposed under the revenue laws of this state are
53 provided in s. 213.015. The rights afforded taxpayers to assure
54 that their privacy and property are safeguarded and protected
55 during tax levy, assessment, and collection are available only
56 insofar as they are implemented in other parts of the Florida
57 Statutes or rules of the Department of Revenue. The rights so
58 guaranteed to state taxpayers in the Florida Statutes and the
59 departmental rules include:

60 (1) THE RIGHT TO KNOW.—

61 (g) The right, on property determined not to have been
62 entitled to homestead exemption in a prior year, to notice of
63 intent from the property appraiser to record notice of tax lien,
64 information regarding why the taxpayer was not entitled to the
65 exemption and how tax, penalties, and interest are calculated,
66 and the right to pay tax, penalty, and interest before a tax
67 lien is recorded for any prior year (see s. 196.161(1)(b)).

68
69 Notwithstanding the right to information contained in this



70 subsection, under s. 197.122 property owners are held to know
71 that property taxes are due and payable annually and are charged
72 with a duty to ascertain the amount of current and delinquent
73 taxes and obtain the necessary information from the applicable
74 governmental officials.

75 Section 4. Paragraph (b) of subsection (4) and subsection
76 (10) of section 193.155, Florida Statutes, are amended to read:

77 193.155 Homestead assessments.—Homestead property shall be
78 assessed at just value as of January 1, 1994. Property receiving
79 the homestead exemption after January 1, 1994, shall be assessed
80 at just value as of January 1 of the year in which the property
81 receives the exemption unless the provisions of subsection (8)
82 apply.

83 (4)

84 (b)1. Changes, additions, or improvements that replace all
85 or a portion of homestead property, including ancillary
86 improvements, damaged or destroyed by misfortune or calamity
87 shall be assessed upon substantial completion as provided in
88 this paragraph. Such assessment must be calculated using the
89 homestead property's assessed value as of the January 1
90 immediately before the date on which the damage or destruction
91 was sustained, subject to the assessment limitations in
92 subsections (1) and (2), when:

93 a. The square footage of the homestead property as changed
94 or improved does not exceed 110 percent of the square footage of
95 the homestead property before the damage or destruction; or

96 b. The total square footage of the homestead property as
97 changed or improved does not exceed 1,500 square feet.

98 2. The homestead property's assessed value must be



99 increased by the just value of that portion of the changed or
100 improved homestead property which is in excess of 110 percent of
101 the square footage of the homestead property before the damage
102 or destruction or of that portion exceeding 1,500 square feet.

103 3. Homestead property damaged or destroyed by misfortune or
104 calamity which, after being changed or improved, has a square
105 footage of less than 100 percent of the homestead property's
106 total square footage before the damage or destruction shall be
107 assessed pursuant to subsection (5).

108 4. Changes, additions, or improvements assessed pursuant to
109 this paragraph must be reassessed pursuant to subsection (1) in
110 subsequent years. This paragraph applies to changes, additions,
111 or improvements commenced within 5 ~~3~~ years after the January 1
112 following the damage or destruction of the homestead.

113 (10) (a) If the property appraiser determines that for any
114 year or years within the prior 10 years a person who was not
115 entitled to the homestead property assessment limitation granted
116 under this section was granted the homestead property assessment
117 limitation, the property appraiser making such determination
118 shall serve upon the owner a notice of intent to record in the
119 public records of the county a notice of tax lien against any
120 property owned by that person in the county, and such property
121 must be identified in the notice of tax lien. The property
122 appraiser must include with such notice information explaining
123 why the owner is not entitled to the limitation, the years for
124 which unpaid taxes, penalties, and interest are due, and the
125 manner in which unpaid taxes, penalties, and interest have been
126 calculated. Such property that is situated in this state is
127 subject to the unpaid taxes, plus a penalty of 50 percent of the



128 unpaid taxes for each year and 15 percent interest per annum.
129 However, when a person entitled to exemption pursuant to s.
130 196.031 inadvertently receives the limitation pursuant to this
131 section following a change of ownership, the assessment of such
132 property must be corrected as provided in paragraph (9) (a), and
133 the person need not pay the unpaid taxes, penalties, or
134 interest. Before a lien may be filed, the person or entity so
135 notified must be given 30 days to pay the taxes and any
136 applicable penalties and interest.

137 (b) If the property appraiser improperly grants the
138 property assessment limitation as a result of a clerical mistake
139 or an omission, the person or entity improperly receiving the
140 property assessment limitation may not be assessed a penalty or
141 interest. Back taxes shall apply only as follows:

142 1. If the person who received the limitation as a result of
143 a clerical mistake or omission voluntarily discloses to the
144 property appraiser that he or she was not entitled to the
145 limitation before the property appraiser notifies the owner of
146 the mistake or omission, no back taxes shall be due.

147 2. If the person who received the limitation as a result of
148 a clerical mistake or omission does not voluntarily disclose to
149 the property appraiser that he or she was not entitled to the
150 limitation before the property appraiser notifies the owner of
151 the mistake or omission, back taxes shall be due for any year or
152 years that the owner was not entitled to the limitation within
153 the 5 years before the property appraiser notified the owner of
154 the mistake or omission.

155 3. The property appraiser shall serve upon an owner that
156 owes back taxes under subparagraph 2. a notice of intent to



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157 record in the public records of the county a notice of tax lien
158 against any property owned by that person in the county, and
159 such property must be identified in the notice of tax lien. The
160 property appraiser must include with such notice information
161 explaining why the owner is not entitled to the limitation, the
162 years for which unpaid taxes are due, and the manner in which
163 unpaid taxes have been calculated. Before a lien may be filed,
164 the person or entity so notified must be given 30 days to pay
165 the taxes.

166 Section 5. Subsection (1) of section 193.624, Florida
167 Statutes, is amended to read:

168 193.624 Assessment of renewable energy source devices.—

169 (1) As used in this section, the term “renewable energy
170 source device” means any of the following equipment that
171 collects, transmits, stores, or uses solar energy, wind energy,
172 or energy derived from geothermal deposits or biogas, as defined
173 in s. 366.91:

174 (a) Solar energy collectors, photovoltaic modules, and
175 inverters.

176 (b) Storage tanks and other storage systems, excluding
177 swimming pools used as storage tanks.

178 (c) Rockbeds.

179 (d) Thermostats and other control devices.

180 (e) Heat exchange devices.

181 (f) Pumps and fans.

182 (g) Roof ponds.

183 (h) Freestanding thermal containers.

184 (i) Pipes, ducts, wiring, structural supports, refrigerant
185 handling systems, and other components used as integral parts of



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186 such systems; however, such equipment does not include
187 conventional backup systems of any type or any equipment or
188 structure that would be required in the absence of the renewable
189 energy source device.

190 (j) Windmills and wind turbines.

191 (k) Wind-driven generators.

192 (l) Power conditioning and storage devices that store or
193 use solar energy, wind energy, or energy derived from geothermal
194 deposits to generate electricity or mechanical forms of energy.

195 (m) Pipes and other equipment used to transmit hot
196 geothermal water to a dwelling or structure from a geothermal
197 deposit.

198 (n) Pipes, equipment, structural facilities, structural
199 support, and any other machinery integral to the
200 interconnection, production, storage, compression,
201 transportation, processing, collection, and conversion of biogas
202 from landfill waste; livestock farm waste, including manure;
203 food waste; or treated wastewater into renewable natural gas as
204 defined in s. 366.91.

205
206 The term does not include equipment that is on the distribution
207 or transmission side of the point at which a renewable energy
208 source device is interconnected to an electric utility's
209 distribution grid or transmission lines or a natural gas
210 pipeline or distribution system.

211 Section 6. The amendment made by this act to s. 193.624,
212 Florida Statutes, first applies to the 2025 property tax roll.

213 Section 7. Subsection (7) of section 193.703, Florida
214 Statutes, is amended to read:



215 193.703 Reduction in assessment for living quarters of
216 parents or grandparents.—

217 (7) (a) If the property appraiser determines that for any
218 year within the previous 10 years a property owner who was not
219 entitled to a reduction in assessed value under this section was
220 granted such reduction, the property appraiser shall serve on
221 the owner a notice of intent to record in the public records of
222 the county a notice of tax lien against any property owned by
223 that person in the county, and that property must be identified
224 in the notice of tax lien. Any property that is owned by that
225 person and is situated in this state is subject to the taxes
226 exempted by the improper reduction, plus a penalty of 50 percent
227 of the unpaid taxes for each year and interest at a rate of 15
228 percent per annum. Before such lien may be filed, the owner must
229 be given 30 days within which to pay the taxes, penalties, and
230 interest. Such lien is subject to s. 196.161(3).

231 (b)1. ~~However,~~ If a reduction is improperly granted due to
232 a clerical mistake or omission by the property appraiser, the
233 person who improperly received the reduction may not be assessed
234 a penalty or interest. Back taxes shall apply only as follows:

235 a. If the person who received the reduction in assessed
236 value as a result of a clerical mistake or omission voluntarily
237 discloses to the property appraiser that he or she was not
238 entitled to the reduction in assessed value before the property
239 appraiser notifies the owner of the mistake or omission, no back
240 taxes shall be due.

241 b. If the person who received the reduction in assessed
242 value as a result of a clerical mistake or omission does not
243 voluntarily disclose to the property appraiser that he or she



244 was not entitled to the limitation before the property appraiser
245 notifies the owner of the mistake or omission, back taxes shall
246 be due for any year or years that the owner was not entitled to
247 the limitation within the 5 years before the property appraiser
248 notified the owner of the mistake or omission.

249 2. The property appraiser shall serve upon an owner that
250 owes back taxes under sub-subparagraph 1.b. a notice of intent
251 to record in the public records of the county a notice of tax
252 lien against any property owned by that person in the county,
253 and such property must be identified in the notice of tax lien.
254 The property appraiser must include with such notice information
255 explaining why the owner is not entitled to the limitation, the
256 years for which unpaid taxes are due, and the manner in which
257 unpaid taxes have been calculated. Before such lien may be
258 filed, the owner must be given 30 days within which to pay the
259 taxes, penalties, and interest. Such lien is subject to s.
260 196.161(3).

261 Section 8. Paragraph (f) of subsection (1) of section
262 194.037, Florida Statutes, is amended to read:

263 194.037 Disclosure of tax impact.—

264 (1) After hearing all petitions, complaints, appeals, and
265 disputes, the clerk shall make public notice of the findings and
266 results of the board as provided in chapter 50. If published in
267 the print edition of a newspaper, the notice must be in at least
268 a quarter-page size advertisement of a standard size or tabloid
269 size newspaper, and the headline shall be in a type no smaller
270 than 18 point. The advertisement shall not be placed in that
271 portion of the newspaper where legal notices and classified
272 advertisements appear. The advertisement shall be published in a



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273 newspaper in the county. The newspaper selected shall be one of
274 general interest and readership in the community pursuant to
275 chapter 50. For all advertisements published pursuant to this
276 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT
277 BOARD. The public notice shall list the members of the value
278 adjustment board and the taxing authorities to which they are
279 elected. The form shall show, in columnar form, for each of the
280 property classes listed under subsection (2), the following
281 information, with appropriate column totals:

282 (f) In the sixth column, the net change in taxable value
283 from the property appraiser's ~~assessor's~~ initial roll which
284 results from board decisions.

285 Section 9. Present paragraphs (b) through (e) of subsection
286 (9) of section 196.011, Florida Statutes, are redesignated as
287 paragraphs (c) through (f), respectively, a new paragraph (b) is
288 added to that subsection, and paragraph (a) of that subsection
289 is amended, to read:

290 196.011 Annual application required for exemption.—

291 (9) (a) A county may, at the request of the property
292 appraiser and by a majority vote of its governing body, waive
293 the requirement that an annual application or statement be made
294 for exemption of property within the county after an initial
295 application is made and the exemption granted. The waiver under
296 this subsection of the annual application or statement
297 requirement applies to all exemptions under this chapter except
298 the exemption under s. 196.1995. Notwithstanding such waiver,
299 refiling of an application or statement shall be required when
300 any property granted an exemption is sold or otherwise disposed
301 of, when the ownership changes in any manner, when the applicant



302 for homestead exemption ceases to use the property as his or her
303 homestead, or when the status of the owner changes so as to
304 change the exempt status of the property. In its deliberations
305 on whether to waive the annual application or statement
306 requirement, the governing body shall consider the possibility
307 of fraudulent exemption claims which may occur due to the waiver
308 of the annual application requirement. The owner of any property
309 granted an exemption who is not required to file an annual
310 application or statement shall notify the property appraiser
311 promptly whenever the use of the property or the status or
312 condition of the owner changes so as to change the exempt status
313 of the property. If any property owner fails to so notify the
314 property appraiser and the property appraiser determines that
315 for any year within the prior 10 years the owner was not
316 entitled to receive such exemption, the owner of the property is
317 subject to the taxes exempted as a result of such failure plus
318 15 percent interest per annum and a penalty of 50 percent of the
319 taxes exempted. Except for homestead exemptions controlled by s.
320 196.161, the property appraiser making such determination shall
321 record in the public records of the county a notice of tax lien
322 against any property owned by that person or entity in the
323 county, and such property must be identified in the notice of
324 tax lien. Except as provided in paragraph (b), such property is
325 subject to the payment of all taxes and penalties. Such lien
326 when filed shall attach to any property, identified in the
327 notice of tax lien, owned by the person who illegally or
328 improperly received the exemption. If such person no longer owns
329 property in that county but owns property in some other county
330 or counties in the state, the property appraiser shall record a



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331 notice of tax lien in such other county or counties, identifying
332 the property owned by such person or entity in such county or
333 counties, and it shall become a lien against such property in
334 such county or counties. Before a lien may be filed, the person
335 or entity so notified must be given 30 days to pay the taxes.

336 (b) If a homestead exemption is granted as a result of a
337 clerical mistake or omission by the property appraiser, the
338 taxpayer may not be assessed a penalty or interest. Back taxes
339 shall apply only as follows:

340 1. If the person who received the homestead exemption as a
341 result of a clerical mistake or omission voluntarily discloses
342 to the property appraiser that he or she was not entitled to the
343 homestead exemption before the property appraiser notifies the
344 owner of the mistake or omission, no back taxes shall be due.

345 2. If the person who received the homestead exemption as a
346 result of a clerical mistake or omission does not voluntarily
347 disclose to the property appraiser that he or she was not
348 entitled to the homestead exemption before the property
349 appraiser notifies the owner of the mistake or omission, back
350 taxes shall be due for any year or years that the owner was not
351 entitled to the limitation within the 5 years before the
352 property appraiser notified the owner of the mistake or
353 omission.

354 3. The property appraiser shall serve upon an owner that
355 owes back taxes under subparagraph 2. a notice of intent to
356 record in the public records of the county a notice of tax lien
357 against any property owned by that person in the county, and
358 such property must be identified in the notice of tax lien. The
359 property appraiser must include with such notice information



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360 explaining why the owner is not entitled to the limitation, the
361 years for which unpaid taxes are due, and the manner in which
362 unpaid taxes have been calculated. Before a lien may be filed,
363 the person or entity so notified must be given 30 days to pay
364 the taxes.

365 Section 10. Subsection (7) of section 196.031, Florida
366 Statutes, is amended to read:

367 196.031 Exemption of homesteads.—

368 (7) When homestead property is damaged or destroyed by
369 misfortune or calamity and the property is uninhabitable on
370 January 1 after the damage or destruction occurs, the homestead
371 exemption may be granted if the property is otherwise qualified
372 and if the property owner notifies the property appraiser that
373 he or she intends to repair or rebuild the property and live in
374 the property as his or her primary residence after the property
375 is repaired or rebuilt and does not claim a homestead exemption
376 on any other property or otherwise violate this section. Failure
377 by the property owner to commence the repair or rebuilding of
378 the homestead property within 5 ~~3~~ years after January 1
379 following the property's damage or destruction constitutes
380 abandonment of the property as a homestead. After the 5-year ~~3-~~
381 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
382 a building permit issued to the property owner for such repairs
383 or rebuilding also constitutes abandonment of the property as
384 homestead.

385 Section 11. Subsection (9) of section 196.075, Florida
386 Statutes, is amended to read:

387 196.075 Additional homestead exemption for persons 65 and
388 older.—



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389 (9) (a) If the property appraiser determines that for any
390 year within the immediately previous 10 years a person who was
391 not entitled to the additional homestead exemption under this
392 section was granted such an exemption, the property appraiser
393 shall serve upon the owner a notice of intent to record in the
394 public records of the county a notice of tax lien against any
395 property owned by that person in the county, and that property
396 must be identified in the notice of tax lien. Any property that
397 is owned by the taxpayer and is situated in this state is
398 subject to the taxes exempted by the improper homestead
399 exemption, plus a penalty of 50 percent of the unpaid taxes for
400 each year and interest at a rate of 15 percent per annum. Before
401 any such lien may be filed, the owner must be given 30 days
402 within which to pay the taxes, penalties, and interest. Such a
403 lien is subject to the procedures and provisions set forth in s.
404 196.161(3).

405 (b) ~~However,~~ If the additional homestead such an exemption
406 under this section is improperly granted as a result of a
407 clerical mistake or omission by the property appraiser, the
408 person who improperly received the exemption may not be assessed
409 a penalty and interest. Back taxes shall apply only as follows:

410 1. If the person who received the additional homestead
411 exemption under this section as a result of a clerical mistake
412 or omission voluntarily discloses to the property appraiser that
413 he or she was not entitled to the homestead exemption before the
414 property appraiser notifies the owner of the mistake or
415 omission, no back taxes shall be due.

416 2. If the person who received the additional homestead
417 exemption under this section as a result of a clerical mistake



418 or omission does not voluntarily disclose to the property
419 appraiser that he or she was not entitled to the homestead
420 exemption before the property appraiser notifies the owner of
421 the mistake or omission, back taxes shall be due for any year or
422 years that the owner was not entitled to the limitation within
423 the 5 years before the property appraiser notified the owner of
424 the mistake or omission.

425 3. The property appraiser shall serve upon an owner that
426 owes back taxes under subparagraph 2. a notice of intent to
427 record in the public records of the county a notice of tax lien
428 against any property owned by that person in the county, and
429 such property must be identified in the notice of tax lien. The
430 property appraiser must include with such notice information
431 explaining why the owner is not entitled to the limitation, the
432 years for which unpaid taxes are due, and the manner in which
433 unpaid taxes have been calculated. Before any such lien may be
434 filed, the owner must be given 30 days within which to pay the
435 taxes, penalties, and interest. Such a lien is subject to the
436 procedures and provisions set forth in s. 196.161(3).

437 Section 12. Paragraph (b) of subsection (1) of section
438 196.161, Florida Statutes, is amended to read:

439 196.161 Homestead exemptions; lien imposed on property of
440 person claiming exemption although not a permanent resident.—

441 (1)

442 (b)1. In addition, upon determination by the property
443 appraiser that for any year or years within the prior 10 years a
444 person who was not entitled to a homestead exemption was granted
445 a homestead exemption from ad valorem taxes, it shall be the
446 duty of the property appraiser making such determination to



447 serve upon the owner a notice of intent to record in the public
448 records of the county a notice of tax lien against any property
449 owned by that person in the county, and such property shall be
450 identified in the notice of tax lien. The property appraiser
451 must include with such notice served upon the owner information
452 explaining why the owner is not entitled to the homestead
453 exemption; for which years unpaid taxes, penalties, and interest
454 are due; and how unpaid taxes, penalties, and interest have been
455 calculated. Such property which is situated in this state shall
456 be subject to the taxes exempted thereby, plus a penalty of 50
457 percent of the unpaid taxes for each year and 15 percent
458 interest per annum. Before any such lien may be filed, the owner
459 so notified must be given 30 days to pay the taxes, penalties,
460 and interest.

461 2. ~~However,~~ If a homestead exemption is improperly granted
462 as a result of a clerical mistake or an omission by the property
463 appraiser, the person improperly receiving the exemption shall
464 not be assessed penalty and interest. Before any such lien may
465 be filed, the owner so notified must be given 30 days to pay the
466 taxes, penalties, and interest. Back taxes shall apply only as
467 follows:

468 a. If the person who received the homestead exemption as a
469 result of a clerical mistake or omission voluntarily discloses
470 to the property appraiser that he or she was not entitled to the
471 homestead exemption before the property appraiser notifies the
472 owner of the mistake or omission, no back taxes shall be due.

473 b. If the person who received the homestead exemption as a
474 result of a clerical mistake or omission does not voluntarily
475 disclose to the property appraiser that he or she was not



476 entitled to the homestead exemption before the property
477 appraiser notifies the owner of the mistake or omission, back
478 taxes shall be due for any year or years that the owner was not
479 entitled to the limitation within the 5 years before the
480 property appraiser notified the owner of the mistake or
481 omission.

482 c. The property appraiser shall serve upon an owner that
483 owes back taxes under sub-subparagraph b. a notice of intent to
484 record in the public records of the county a notice of tax lien
485 against any property owned by that person in the county, and
486 such property must be identified in the notice of tax lien. The
487 property appraiser must include with such notice information
488 explaining why the owner is not entitled to the limitation, the
489 years for which unpaid taxes are due, and the manner in which
490 unpaid taxes have been calculated.

491 Section 13. Effective upon becoming a law, subsection (3)
492 of section 196.1978, Florida Statutes, is amended to read:

493 196.1978 Affordable housing property exemption.-

494 (3) (a) As used in this subsection, the term:

495 1. "Corporation" means the Florida Housing Finance
496 Corporation.

497 2. "Newly constructed" means an improvement to real
498 property which was substantially completed within 5 years before
499 the date of an applicant's first submission of a request for a
500 certification notice ~~or an application for an exemption~~ pursuant
501 to this subsection ~~section, whichever is earlier.~~

502 3. "Substantially completed" has the same meaning as in s.
503 192.042(1).

504 (b) Notwithstanding ss. 196.195 and 196.196, portions of



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505 property in a multifamily project are considered property used
506 for a charitable purpose and are eligible to receive an ad
507 valorem property tax exemption if such portions meet all of the
508 following conditions:

509 1. Provide affordable housing to natural persons or
510 families meeting the income limitations provided in paragraph
511 (d). ~~†~~

512 2.a. Are within a newly constructed multifamily project
513 that contains more than 70 units dedicated to housing natural
514 persons or families meeting the income limitations provided in
515 paragraph (d); or

516 b. Are within a newly constructed multifamily project in an
517 area of critical state concern, as designated by s. 380.0552 or
518 chapter 28-36, Florida Administrative Code, which contains more
519 than 10 units dedicated to housing natural persons or families
520 meeting the income limitations provided in paragraph (d). ~~and~~

521 3. Are rented for an amount that does not exceed the amount
522 as specified by the most recent multifamily rental programs
523 income and rent limit chart posted by the corporation and
524 derived from the Multifamily Tax Subsidy Projects Income Limits
525 published by the United States Department of Housing and Urban
526 Development or 90 percent of the fair market value rent as
527 determined by a rental market study meeting the requirements of
528 paragraph (1) ~~(m)~~, whichever is less.

529 (c) If a unit that in the previous year received ~~qualified~~
530 ~~for~~ the exemption under this subsection and was occupied by a
531 tenant is vacant on January 1, the vacant unit is eligible for
532 the exemption if the use of the unit is restricted to providing
533 affordable housing that would otherwise meet the requirements of



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534 this subsection and a reasonable effort is made to lease the
535 unit to eligible persons or families.

536 (d)1. The property appraiser shall exempt:

537 a. Seventy-five percent of the assessed value of the units
538 in multifamily projects that meet the requirements of this
539 subsection and are ~~Qualified property~~ used to house natural
540 persons or families whose annual household income is greater
541 than 80 percent but not more than 120 percent of the median
542 annual adjusted gross income for households within the
543 metropolitan statistical area or, if not within a metropolitan
544 statistical area, within the county in which the person or
545 family resides; and, ~~must receive an ad valorem property tax~~
546 ~~exemption of 75 percent of the assessed value.~~

547 b.2. From ad valorem property taxes the units in
548 multifamily projects that meet the requirements of this
549 subsection and are ~~Qualified property~~ used to house natural
550 persons or families whose annual household income does not
551 exceed 80 percent of the median annual adjusted gross income for
552 households within the metropolitan statistical area or, if not
553 within a metropolitan statistical area, within the county in
554 which the person or family resides, ~~is exempt from ad valorem~~
555 ~~property taxes.~~

556 2. When determining the value of a unit for purposes of
557 applying an exemption pursuant to this paragraph, the property
558 appraiser must include in such valuation the proportionate share
559 of the residential common areas, including the land, fairly
560 attributable to such unit.

561 (e) To be eligible to receive an exemption under this
562 subsection, a property owner must submit an application on a



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563 form prescribed by the department by March 1 for the exemption,
564 accompanied by a certification notice from the corporation to
565 the property appraiser. The property appraiser shall review the
566 application and determine whether the applicant meets all of the
567 requirements of this subsection and is entitled to an exemption.
568 A property appraiser may request and review additional
569 information necessary to make such determination. A property
570 appraiser may grant an exemption only for a property for which
571 the corporation has issued a certification notice and which the
572 property appraiser determines is entitled to an exemption.

573 (f) To receive a certification notice, a property owner
574 must submit a request to the corporation ~~for certification~~ on a
575 form provided by the corporation which includes all of the
576 following:

577 1. The most recently completed rental market study meeting
578 the requirements of paragraph (1) ~~(m)~~.

579 2. A list of the units for which the property owner seeks
580 an exemption.

581 3. The rent amount received by the property owner for each
582 unit for which the property owner seeks an exemption. If a unit
583 is vacant and qualifies for an exemption under paragraph (c),
584 the property owner must provide evidence of the published rent
585 amount for each vacant unit.

586 4. A sworn statement, under penalty of perjury, from the
587 applicant restricting the property for a period of not less than
588 3 years to housing persons or families who meet the income
589 limitations under this subsection.

590 (g) The corporation shall review the request for a
591 certification notice and certify whether a property ~~that~~ meets



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592 the ~~eligibility~~ criteria of paragraphs (b) and (c) this
593 ~~subsection~~. A determination by the corporation regarding a
594 request for a certification notice does not constitute a grant
595 of an exemption pursuant to this subsection or final agency
596 action pursuant to chapter 120.

597 1. If the corporation determines that the property meets
598 the ~~eligibility~~ criteria ~~for an exemption under this subsection~~,
599 the corporation must send a certification notice to the property
600 owner and the property appraiser.

601 2. If the corporation determines that the property does not
602 meet the ~~eligibility~~ criteria, the corporation must notify the
603 property owner and include the reasons for such determination.

604 (h) The corporation shall post on its website the deadline
605 to submit a request for a certification notice. The deadline
606 must allow adequate time for a property owner to submit a timely
607 application for exemption to the property appraiser.

608 ~~(i) The property appraiser shall review the application and~~
609 ~~determine if the applicant is entitled to an exemption. A~~
610 ~~property appraiser may grant an exemption only for a property~~
611 ~~for which the corporation has issued a certification notice.~~

612 ~~(j)~~ If the property appraiser determines that for any year
613 during the immediately previous 10 years a person who was not
614 entitled to an exemption under this subsection was granted such
615 an exemption, the property appraiser must serve upon the owner a
616 notice of intent to record in the public records of the county a
617 notice of tax lien against any property owned by that person in
618 the county, and that property must be identified in the notice
619 of tax lien. Any property owned by the taxpayer and situated in
620 this state is subject to the taxes exempted by the improper



621 exemption, plus a penalty of 50 percent of the unpaid taxes for
622 each year and interest at a rate of 15 percent per annum. If an
623 exemption is improperly granted as a result of a clerical
624 mistake or an omission by the property appraiser, the property
625 owner improperly receiving the exemption may not be assessed a
626 penalty or interest.

627 (j)~~(k)~~ Units subject to an agreement with the corporation
628 pursuant to chapter 420 recorded in the official records of the
629 county in which the property is located to provide housing to
630 natural persons or families meeting the extremely-low-income,
631 very-low-income, or low-income limits specified in s. 420.0004
632 are not eligible for this exemption.

633 (k)~~(l)~~ Property receiving an exemption pursuant to s.
634 196.1979 or units used as a transient public lodging
635 establishment as defined in s. 509.013 are ~~is~~ not eligible for
636 this exemption.

637 (l)~~(m)~~ A rental market study submitted as required by
638 subparagraph (f)1. paragraph (f) must identify the fair market
639 value rent of each unit for which a property owner seeks an
640 exemption. Only a certified general appraiser as defined in s.
641 475.611 may issue a rental market study. The certified general
642 appraiser must be independent of the property owner who requests
643 the rental market study. In preparing the rental market study, a
644 certified general appraiser shall comply with the standards of
645 professional practice pursuant to part II of chapter 475 and use
646 comparable property within the same geographic area and of the
647 same type as the property for which the exemption is sought. A
648 rental market study must have been completed within 3 years
649 before submission of the application.



650 (m) ~~(n)~~ The corporation may adopt rules to implement this
651 section.

652 (n) ~~(o)~~ This subsection first applies to the 2024 tax roll
653 and is repealed December 31, 2059.

654 Section 14. Effective upon becoming a law, present
655 subsections (6) and (7) of section 196.1979, Florida Statutes,
656 are redesignated as subsections (8) and (9), respectively, new
657 subsections (6) and (7) are added to that section, and paragraph
658 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
659 (1) of subsection (3), and subsection (5) of that section are
660 amended, to read:

661 196.1979 County and municipal affordable housing property
662 exemption.—

663 (1)

664 (b) Qualified property may receive an ad valorem property
665 tax exemption of:

666 1. Up to 75 percent of the assessed value of each
667 residential unit used to provide affordable housing if fewer
668 than 100 percent of the multifamily project's residential units
669 are used to provide affordable housing meeting the requirements
670 of this section.

671 2. Up to 100 percent of the assessed value of each
672 residential unit used to provide affordable housing if 100
673 percent of the multifamily project's residential units are used
674 to provide affordable housing meeting the requirements of this
675 section.

676 (2) If a residential unit that in the previous year
677 received ~~qualified for~~ the exemption under this section and was
678 occupied by a tenant is vacant on January 1, the vacant unit may



679 qualify for the exemption under this section if the use of the
680 unit is restricted to providing affordable housing that would
681 otherwise meet the requirements of this section and a reasonable
682 effort is made to lease the unit to eligible persons or
683 families.

684 (3) An ordinance granting the exemption authorized by this
685 section must:

686 (d) Require the local entity to verify and certify property
687 that meets the requirements of the ordinance as qualified
688 property and forward the certification to the property owner and
689 the property appraiser. If the local entity denies the
690 application for certification exemption, it must notify the
691 applicant and include reasons for the denial.

692 (f) Require the property owner to submit an application for
693 exemption, on a form prescribed by the department, accompanied
694 by the certification of qualified property, to the property
695 appraiser no later than the deadline specified in s. 196.011
696 ~~March 1~~.

697 (1) Require the county or municipality to post on its
698 website a list of ~~certified~~ properties receiving the exemption
699 for the purpose of facilitating access to affordable housing.

700 (5) An ordinance adopted under this section must expire
701 before the fourth January 1 after adoption; however, the board
702 of county commissioners or the governing body of the
703 municipality may adopt a new ordinance to renew the exemption.
704 The board of county commissioners or the governing body of the
705 municipality shall deliver a copy of an ordinance adopted under
706 this section to the department and the property appraiser within
707 10 days after its adoption, but no later than January 1 of the



708 year such exemption will take effect. If the ordinance expires
709 or is repealed, the board of county commissioners or the
710 governing body of the municipality must notify the department
711 and the property appraiser within 10 days after its expiration
712 or repeal, but no later than January 1 of the year the repeal or
713 expiration of such exemption will take effect.

714 (6) The property appraiser shall review each application
715 for exemption and determine whether the applicant meets all of
716 the requirements of this section and is entitled to an
717 exemption. A property appraiser may request and review
718 additional information necessary to make such determination. A
719 property appraiser may grant an exemption only for a property
720 for which the local entity has certified as qualified property
721 and which the property appraiser determines is entitled to an
722 exemption.

723 (7) When determining the value of a unit for purposes of
724 applying an exemption pursuant to this section, the property
725 appraiser must include in such valuation the proportionate share
726 of the residential common areas, including the land, fairly
727 attributable to such unit.

728 Section 15. (1) The amendments made to s. 196.1978, Florida
729 Statutes, by section 13 of this act and s. 196.1979, Florida
730 Statutes, are intended to be remedial and clarifying in nature
731 and apply retroactively to January 1, 2024.

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

733 Section 16. Paragraph (o) is added to subsection (3) of
734 section 196.1978, Florida Statutes, as amended by this act, and
735 subsection (4) is added to that section, to read:

736 196.1978 Affordable housing property exemption.-



737 (3)
738 (o)1. Beginning with the 2025 tax roll, a taxing authority
739 may elect, upon adoption of an ordinance or resolution approved
740 by a two-thirds vote of the governing body, not to exempt
741 property under sub-subparagraph (d)1.a. located in a county
742 specified pursuant to subparagraph 2., subject to the conditions
743 of this paragraph.

744 2. A taxing authority must make a finding in the ordinance
745 or resolution that the most recently published Shimberg Center
746 for Housing Studies Annual Report, prepared pursuant to s.
747 420.6075, identifies that a county that is part of the
748 jurisdiction of the taxing authority is within a metropolitan
749 statistical area or region where the number of affordable and
750 available units in the metropolitan statistical area or region
751 is greater than the number of renter households in the
752 metropolitan statistical area or region for the category
753 entitled "0-120 percent AMI."

754 3. An election made pursuant to this paragraph may apply
755 only to the ad valorem property tax levies imposed within a
756 county specified pursuant to subparagraph 2. by the taxing
757 authority making the election.

758 4. The ordinance or resolution must take effect on the
759 January 1 immediately succeeding adoption and shall expire on
760 the second January 1 after the January 1 in which the ordinance
761 or resolution takes effect. The ordinance or resolution may be
762 renewed prior to its expiration pursuant to this paragraph.

763 5. The taxing authority proposing to make an election under
764 this paragraph must advertise the ordinance or resolution or
765 renewal thereof pursuant to the requirements of s. 50.011(1)



766 prior to adoption.

767 6. The taxing authority must provide to the property
768 appraiser the adopted ordinance or resolution or renewal thereof
769 by the effective date of the ordinance or resolution or renewal
770 thereof.

771 7. Notwithstanding an ordinance or resolution or renewal
772 thereof adopted pursuant to this paragraph, a property owner of
773 a multifamily project who was granted an exemption pursuant to
774 sub-subparagraph (d)1.a. before the adoption or renewal of such
775 ordinance or resolution may continue to receive such exemption
776 for each subsequent consecutive year that the property owner
777 applies for and is granted the exemption.

778 (4) (a) Notwithstanding ss. 196.195 and 196.196, property in
779 a multifamily project that meets the requirements of this
780 subsection is considered property used for a charitable purpose
781 and is exempt from ad valorem tax beginning with the January 1
782 assessment immediately succeeding the date the property was
783 placed in service allowing the property to be used as an
784 affordable housing property that provides housing to natural
785 persons or families meeting the extremely-low-income, very-low-
786 income, or low-income limits specified in s. 420.0004.

787 (b) The multifamily project must:

788 1. Be composed of an improvement to land where an
789 improvement did not previously exist or the construction of a
790 new improvement where an old improvement was removed, which was
791 substantially completed within 2 years before the first
792 submission of an application for exemption under this
793 subsection. For purposes of this subsection, the term
794 "substantially completed" has the same definition as in s.



795 192.042(1).

796 2. Contain more than 70 units that are used to provide
797 affordable housing to natural persons or families meeting the
798 extremely-low-income, very-low-income, or low-income limits
799 specified in s. 420.0004.

800 3. Be subject to a land use restriction agreement with the
801 Florida Housing Finance Corporation recorded in the official
802 records of the county in which the property is located that
803 requires that the property be used for 99 years to provide
804 affordable housing to natural persons or families meeting the
805 extremely-low-income, very-low-income, low-income, or moderate-
806 income limits specified in s. 420.0004. The agreement must
807 include a provision for a penalty for ceasing to provide
808 affordable housing under the agreement before the end of the
809 agreement term that is equal to 100 percent of the total amount
810 financed by the corporation multiplied by each year remaining in
811 the agreement. The agreement may be terminated or modified
812 without penalty if the exemption under this subsection is
813 repealed.

814
815 The property is no longer eligible for this exemption if the
816 property no longer serves extremely-low-income, very-low-income,
817 low-income persons pursuant to the recorded agreement.

818 (c) To be eligible to receive the exemption under this
819 subsection, the property owner must submit an application to the
820 property appraiser by March 1. The property appraiser shall
821 review the application and determine whether the applicant meets
822 all of the requirements of this subsection and is entitled to an
823 exemption. A property appraiser may request and review



824 additional information necessary to make such determination.

825 (d)1. The property appraiser shall apply the exemption to
826 those portions of the affordable housing property that provide
827 housing to natural persons or families meeting the extremely-
828 low-income, very-low-income, or low-income limits specified in
829 s. 420.0004 before certifying the tax roll to the tax collector.

830 2. When determining the value of the portion of property
831 used to provide affordable housing for purposes of applying an
832 exemption pursuant to this subsection, the property appraiser
833 must include in such valuation the proportionate share of the
834 residential common areas, including the land, fairly
835 attributable to such portion of property.

836 (e) If the property appraiser determines that for any year
837 a person who was not entitled to an exemption under this
838 subsection was granted such an exemption, the property appraiser
839 must serve upon the owner a notice of intent to record in the
840 public records of the county a notice of tax lien against any
841 property owned by that person in the county, and that property
842 must be identified in the notice of tax lien. Any property owned
843 by the taxpayer and situated in this state is subject to the
844 taxes exempted by the improper exemption, plus a penalty of 50
845 percent of the unpaid taxes for each year and interest at a rate
846 of 15 percent per annum. If an exemption is improperly granted
847 as a result of a clerical mistake or an omission by the property
848 appraiser, the property owner improperly receiving the exemption
849 may not be assessed a penalty or interest.

850 (f) Property receiving an exemption pursuant to subsection
851 (3) or s. 196.1979 is not eligible for this exemption.

852 (g) This subsection first applies to the 2026 tax roll.



853 Section 17. The amendments made by this act to ss. 193.155,
854 193.703, 196.011, 196.031, 196.075, and 196.161, Florida
855 Statutes, first apply beginning with the 2025 property tax roll.

856 Section 18. Present subsections (6), (7), and (8) of
857 section 201.08, Florida Statutes, are redesignated as
858 subsections (7), (8), and (9), respectively, a new subsection
859 (6) is added to that section, and paragraph (b) of subsection
860 (1) of that section is republished, to read:

861 201.08 Tax on promissory or nonnegotiable notes, written
862 obligations to pay money, or assignments of wages or other
863 compensation; exception.—

864 (1)

865 (b) On mortgages, trust deeds, security agreements, or
866 other evidences of indebtedness filed or recorded in this state,
867 and for each renewal of the same, the tax shall be 35 cents on
868 each \$100 or fraction thereof of the indebtedness or obligation
869 evidenced thereby. Mortgages, including, but not limited to,
870 mortgages executed without the state and recorded in the state,
871 which incorporate the certificate of indebtedness, not otherwise
872 shown in separate instruments, are subject to the same tax at
873 the same rate. When there is both a mortgage, trust deed, or
874 security agreement and a note, certificate of indebtedness, or
875 obligation, the tax shall be paid on the mortgage, trust deed,
876 or security agreement at the time of recordation. A notation
877 shall be made on the note, certificate of indebtedness, or
878 obligation that the tax has been paid on the mortgage, trust
879 deed, or security agreement. If a mortgage, trust deed, security
880 agreement, or other evidence of indebtedness is subsequently
881 filed or recorded in this state to evidence an indebtedness or



882 obligation upon which tax was paid under paragraph (a) or
883 subsection (2), tax shall be paid on the mortgage, trust deed,
884 security agreement, or other evidence of indebtedness on the
885 amount of the indebtedness or obligation evidenced which exceeds
886 the aggregate amount upon which tax was previously paid under
887 this paragraph and under paragraph (a) or subsection (2). If the
888 mortgage, trust deed, security agreement, or other evidence of
889 indebtedness subject to the tax levied by this section secures
890 future advances, as provided in s. 697.04, the tax shall be paid
891 at the time of recordation on the initial debt or obligation
892 secured, excluding future advances; at the time and so often as
893 any future advance is made, the tax shall be paid on all sums
894 then advanced regardless of where such advance is made.

895 Notwithstanding the aforestated general rule, any increase in
896 the amount of original indebtedness caused by interest accruing
897 under an adjustable rate note or mortgage having an initial
898 interest rate adjustment interval of not less than 6 months
899 shall be taxable as a future advance only to the extent such
900 increase is a computable sum certain when the document is
901 executed. Failure to pay the tax shall not affect the lien for
902 any such future advance given by s. 697.04, but any person who
903 fails or refuses to pay such tax due by him or her is guilty of
904 a misdemeanor of the first degree. The mortgage, trust deed, or
905 other instrument shall not be enforceable in any court of this
906 state as to any such advance unless and until the tax due
907 thereon upon each advance that may have been made thereunder has
908 been paid.

909 (6) For a home equity conversion mortgage as defined in 12
910 C.F.R. s. 1026.33(a), only the principal limit available to the



911 borrower is subject to the tax imposed in this section. The
912 maximum claim amount and the stated mortgage amount are not
913 subject to the tax imposed in this section. As used in this
914 subsection, the term "principal limit" means the gross amount of
915 loan proceeds available to the borrower without consideration of
916 any use restrictions. For purposes of this subsection, the tax
917 must be calculated based on the principal limit amount
918 determined at the time of closing as evidenced by the recorded
919 mortgage or any supporting documents attached thereto.

920 Section 19. The amendment to s. 201.08, Florida Statutes,
921 made by this act is intended to be remedial in nature and shall
922 apply retroactively, but does not create a right to a refund or
923 credit of any tax paid before the effective date of this act.
924 For any home equity conversion mortgage recorded before the
925 effective date of this act, the taxpayer may evidence the
926 principal limit using related loan documents.

927 Section 20. Section 201.21, Florida Statutes, is amended to
928 read:

929 201.21 Notes and other written obligations exempt under
930 certain conditions.—

931 (1) There shall be exempt from all excise taxes imposed by
932 this chapter all promissory notes, nonnegotiable notes, and
933 other written obligations to pay money bearing date subsequent
934 to July 1, 1955, hereinafter referred to as "principal
935 obligations," when the maker thereof shall pledge or deposit
936 with the payee or holder thereof pursuant to any agreement
937 commonly known as a wholesale warehouse mortgage agreement, as
938 collateral security for the payment thereof, any collateral
939 obligation or obligations, as hereinafter defined, provided all



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940 excise taxes imposed by this chapter upon or in respect to such
941 collateral obligation or obligations shall have been paid. If
942 the indebtedness evidenced by any such principal obligation
943 shall be in excess of the indebtedness evidenced by such
944 collateral obligation or obligations, the exemption provided by
945 this subsection ~~section~~ shall not apply to the amount of such
946 excess indebtedness; and, in such event, the excise taxes
947 imposed by this chapter shall apply and be paid only in respect
948 to such excess of indebtedness of such principal obligation. The
949 term "collateral obligation" as used in this subsection ~~section~~
950 means any note, bond, or other written obligation to pay money
951 secured by mortgage, deed of trust, or other lien upon real or
952 personal property. The pledging of a specific collateral
953 obligation to secure a specific principal obligation, if
954 required under the terms of the agreement, shall not invalidate
955 the exemption provided by this subsection ~~section~~. The temporary
956 removal of the document or documents representing one or more
957 collateral obligations for a reasonable commercial purpose, for
958 a period not exceeding 60 days, shall not invalidate the
959 exemption provided by this subsection ~~section~~.

960 (2) There shall be exempt from all excise taxes imposed by
961 this chapter all non-interest-bearing promissory notes, non-
962 interest-bearing nonnegotiable notes, or non-interest-bearing
963 written obligations to pay money, or assignments of salaries,
964 wages, or other compensation made, executed, delivered, sold,
965 transferred, or assigned in the state, and for each renewal of
966 the same, of \$3,500 or less, when given by a customer to an
967 alarm system contractor, as defined in s. 489.505, in connection
968 with the sale of an alarm system as defined in s. 489.505.



969 Section 21. The amendments to s. 201.21, Florida Statutes,
970 made by this act shall stand repealed on June 30, 2027, unless
971 reviewed and saved from repeal through reenactment by the
972 Legislature. If such amendments are not saved from repeal, the
973 text of s. 201.21, Florida Statutes, shall revert to that in
974 existence on June 30, 2024, except that any amendments to such
975 text other than by this act shall be preserved and continue to
976 operate to the extent that such amendments are not dependent
977 upon the portions of text which expire pursuant to this section.

978 Section 22. Subsection (1) of section 206.9931, Florida
979 Statutes, is amended to read:

980 206.9931 Administrative provisions.—

981 (1) Any person producing in, importing into, or causing to
982 be imported into this state taxable pollutants for sale, use, or
983 otherwise and who is not registered or licensed pursuant to
984 other parts of this chapter is hereby required to register and
985 become licensed for the purposes of this part. Such person shall
986 register as either a producer or importer of pollutants and
987 shall be subject to all applicable registration and licensing
988 provisions of this chapter, as if fully set out in this part and
989 made expressly applicable to the taxes imposed herein,
990 including, but not limited to, ss. 206.02-206.025, 206.03,
991 206.04, and 206.05. For the purposes of this section,
992 registrations required exclusively for this part shall be made
993 within 90 days of July 1, 1986, for existing businesses, or
994 before ~~prior to~~ the first production or importation of
995 pollutants for businesses created after July 1, 1986. ~~The fee~~
996 ~~for registration shall be \$30.~~ Failure to timely register is a
997 misdemeanor of the first degree, punishable as provided in s.



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998 775.082 or s. 775.083.

999 Section 23. Section 206.9955, Florida Statutes, is amended
1000 to read:

1001 206.9955 Levy of natural gas fuel tax.—

1002 (1) The motor fuel equivalent gallon means the following
1003 for:

1004 (a) Compressed natural gas gallon: 5.66 pounds, or per each
1005 126.67 cubic feet.

1006 (b) Liquefied natural gas gallon: 6.06 pounds.

1007 (c) Liquefied petroleum gas gallon: 1.35 gallons.

1008 (2) ~~Effective January 1, 2026,~~ The following taxes shall be
1009 imposed:

1010 (a) Upon each motor fuel equivalent gallon of natural gas
1011 fuel:

1012 1. Effective January 1, 2026, and until December 31, 2026,
1013 an excise tax of 2 4 cents ~~upon each motor fuel equivalent~~
1014 ~~gallon of natural gas fuel.~~

1015 2. Effective January 1, 2027, an excise tax of 4 cents.

1016 (b) Upon each motor fuel equivalent gallon of natural gas
1017 fuel, which is designated as the "ninth-cent fuel tax":

1018 1. Effective January 1, 2026, and until December 31, 2026,
1019 an additional tax of 0.5 cents. ~~1 cent upon each motor fuel~~
1020 ~~equivalent gallon of natural gas fuel, which is designated as~~
1021 ~~the "ninth-cent fuel tax."~~

1022 2. Effective January 1, 2027, an additional tax of 1 cent.

1023 (c) Upon each motor fuel equivalent gallon of natural gas
1024 fuel by each county, which is designated as the "local option
1025 fuel tax":

1026 1. Effective January 1, 2026, and until December 31, 2026,



1027 an additional tax of 0.5 cents. ~~1 cent on each motor fuel~~
1028 ~~equivalent gallon of natural gas fuel by each county, which is~~
1029 ~~designated as the "local option fuel tax."~~

1030 2. Effective January 1, 2027, an additional tax of 1 cent.

1031 (d) An additional tax on each motor fuel equivalent gallon
1032 of natural gas fuel, which is designated as the "State
1033 Comprehensive Enhanced Transportation System Tax," at a rate
1034 determined pursuant to this paragraph.

1035 1. Before January 1, 2026, and each year thereafter, the
1036 department shall determine the tax rate applicable to the sale
1037 of natural gas fuel for the following 12-month period beginning
1038 January 1, rounded to the nearest tenth of a cent, by adjusting
1039 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage
1040 change in the average of the Consumer Price Index issued by the
1041 United States Department of Labor for the most recent 12-month
1042 period ending September 30, compared to the base year average,
1043 which is the average for the 12-month period ending September
1044 30, 2013.

1045 2. Before January 1, 2027, and each year thereafter, the
1046 department shall determine the tax rate applicable to the sale
1047 of natural gas fuel for the following 12-month period beginning
1048 January 1, rounded to the nearest tenth of a cent, by adjusting
1049 the tax rate of 5.8 cents per gallon by the percentage change in
1050 the average of the Consumer Price Index issued by the United
1051 States Department of Labor for the most recent 12-month period
1052 ending September 30, compared to the base year average, which is
1053 the average for the 12-month period ending September 30, 2013.

1054 (e)1. An additional tax is imposed on each motor fuel
1055 equivalent gallon of natural gas fuel for the privilege of



1056 selling natural gas fuel, at a rate determined pursuant to this
1057 subparagraph.

1058 a. Before January 1, 2026, and each year thereafter, the
1059 department shall determine the tax rate applicable to the sale
1060 of natural gas fuel, rounded to the nearest tenth of a cent, for
1061 the following 12-month period beginning January 1, by adjusting
1062 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1063 change in the average of the Consumer Price Index issued by the
1064 United States Department of Labor for the most recent 12-month
1065 period ending September 30, compared to the base year average,
1066 which is the average for the 12-month period ending September
1067 30, 2013.

1068 b. Before January 1, 2027, and each year thereafter, the
1069 department shall determine the tax rate applicable to the sale
1070 of natural gas fuel, rounded to the nearest tenth of a cent, for
1071 the following 12-month period beginning January 1, by adjusting
1072 the tax rate of 9.2 cents per gallon by the percentage change in
1073 the average of the Consumer Price Index issued by the United
1074 States Department of Labor for the most recent 12-month period
1075 ending September 30, compared to the base year average, which is
1076 the average for the 12-month period ending September 30, 2013.

1077 2. The department is authorized to adopt rules and publish
1078 forms to administer this paragraph.

1079 (3) Unless otherwise provided by this chapter, the taxes
1080 specified in subsection (2) are imposed on natural gas fuel when
1081 it is placed into the fuel supply tank of a motor vehicle as
1082 defined in s. 206.01(23). The person liable for payment of the
1083 taxes imposed by this section is the person selling or supplying
1084 the natural gas fuel to the end user, for use in the fuel supply



1085 tank of a motor vehicle as defined in s. 206.01(23).

1086 Section 24. For the purpose of incorporating the amendment
1087 made by this act to section 206.9955, Florida Statutes, in
1088 references thereto, subsections (1) and (4) of section 206.996,
1089 Florida Statutes, are reenacted to read:

1090 206.996 Monthly reports by natural gas fuel retailers;
1091 deductions.-

1092 (1) For the purpose of determining the amount of taxes
1093 imposed by s. 206.9955, each natural gas fuel retailer shall
1094 file beginning with February 2026, and each month thereafter, no
1095 later than the 20th day of each month, monthly reports
1096 electronically with the department showing information on
1097 inventory, purchases, nontaxable disposals, taxable uses, and
1098 taxable sales in gallons of natural gas fuel for the preceding
1099 month. However, if the 20th day of the month falls on a
1100 Saturday, Sunday, or federal or state legal holiday, a return
1101 must be accepted if it is electronically filed on the next
1102 succeeding business day. The reports must include, or be
1103 verified by, a written declaration stating that such report is
1104 made under the penalties of perjury. The natural gas fuel
1105 retailer shall deduct from the amount of taxes shown by the
1106 report to be payable an amount equivalent to 0.67 percent of the
1107 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1108 which deduction is allowed to the natural gas fuel retailer to
1109 compensate it for services rendered and expenses incurred in
1110 complying with the requirements of this part. This allowance is
1111 not deductible unless payment of applicable taxes is made on or
1112 before the 20th day of the month. This subsection may not be
1113 construed as authorizing a deduction from the constitutional



1114 fuel tax or the fuel sales tax.

1115 (4) In addition to the allowance authorized by subsection
1116 (1), every natural gas fuel retailer is entitled to a deduction
1117 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
1118 (c), on account of services and expenses incurred due to
1119 compliance with the requirements of this part. This allowance
1120 may not be deductible unless payment of the tax is made on or
1121 before the 20th day of the month.

1122 Section 25. For the purpose of incorporating the amendment
1123 made by this act to section 206.9955, Florida Statutes, in
1124 references thereto, section 206.997, Florida Statutes, is
1125 reenacted to read:

1126 206.997 State and local alternative fuel user fee clearing
1127 trust funds; distribution.—

1128 (1) Notwithstanding the provisions of s. 206.875, the
1129 revenues from the state natural gas fuel tax imposed by s.
1130 206.9955(2)(a), (d), and (e) shall be deposited into the State
1131 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1132 the service charges provided in s. 215.20, the proceeds in this
1133 trust fund shall be distributed as follows: the taxes imposed
1134 under s. 206.9955(2)(d) and (e) shall be transferred to the
1135 State Transportation Trust Fund and the tax imposed under s.
1136 206.9955(2)(a) shall be distributed as follows: 50 percent shall
1137 be transferred to the State Board of Administration for
1138 distribution according to the provisions of s. 16, Art. IX of
1139 the State Constitution of 1885, as amended; 25 percent shall be
1140 transferred to the Revenue Sharing Trust Fund for
1141 Municipalities; and the remaining 25 percent shall be
1142 distributed using the formula contained in s. 206.60(1).



1143 (2) Notwithstanding the provisions of s. 206.875, the
1144 revenues from the local natural gas fuel tax imposed by s.
1145 206.9955(2)(b) and (c) shall be deposited into The Local
1146 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1147 the service charges provided in s. 215.20, the proceeds in this
1148 trust fund shall be returned monthly to the appropriate county.

1149 Section 26. Section 211.0254, Florida Statutes, is created
1150 to read:

1151 211.0254 Child care tax credits.—Beginning January 1, 2024,
1152 there is allowed a credit pursuant to s. 402.261 against any tax
1153 imposed by the state due under s. 211.02 or s. 211.025. However,
1154 the combined credit allowed under this section and ss. 211.0251,
1155 211.0252, and 211.0253 may not exceed 50 percent of the tax due
1156 on the return on which the credit is taken. If the combined
1157 credit allowed under the foregoing sections exceeds 50 percent
1158 of the tax due on the return, the credit must first be taken
1159 under s. 211.0251, then under s. 211.0253, then under s.
1160 211.0252. Any remaining liability must be taken under this
1161 section but may not exceed 50 percent of the tax due. For
1162 purposes of the distributions of tax revenue under s. 211.06,
1163 the department shall disregard any tax credits allowed under
1164 this section to ensure that any reduction in tax revenue
1165 received which is attributable to the tax credits results only
1166 in a reduction in distributions to the General Revenue Fund. The
1167 provisions of s. 402.261 apply to the credit authorized by this
1168 section.

1169 Section 27. Paragraph (d) of subsection (2) of section
1170 212.0306, Florida Statutes, is amended to read:

1171 212.0306 Local option food and beverage tax; procedure for



1172 levying; authorized uses; administration.-

1173 (2)

1174 (d) Sales in cities or towns presently imposing a municipal
1175 resort tax as authorized by chapter 67-930, Laws of Florida, are
1176 exempt from the taxes authorized by subsection (1); however, the
1177 tax authorized by paragraph (1)(b) may be levied in such city or
1178 town if the governing authority of the city or town adopts an
1179 ordinance that is subsequently approved by a majority of the
1180 ~~registered~~ electors in such city or town voting in at a
1181 referendum held at a general election as defined in s. 97.021.
1182 Any tax levied in a city or town pursuant to this paragraph
1183 takes effect on the first day of January following the general
1184 election in which the ordinance was approved. A referendum to
1185 reenact an expiring tax authorized under this paragraph must be
1186 held at a general election occurring within the 48-month period
1187 immediately preceding the effective date of the reenacted tax,
1188 and the referendum may appear on the ballot only once within the
1189 48-month period.

1190 Section 28. Paragraphs (a) and (c) of subsection (1) of
1191 section 212.05, Florida Statutes, are amended to read:

1192 212.05 Sales, storage, use tax.—It is hereby declared to be
1193 the legislative intent that every person is exercising a taxable
1194 privilege who engages in the business of selling tangible
1195 personal property at retail in this state, including the
1196 business of making or facilitating remote sales; who rents or
1197 furnishes any of the things or services taxable under this
1198 chapter; or who stores for use or consumption in this state any
1199 item or article of tangible personal property as defined herein
1200 and who leases or rents such property within the state.



1201 (1) For the exercise of such privilege, a tax is levied on
1202 each taxable transaction or incident, which tax is due and
1203 payable as follows:

1204 (a)1.a. At the rate of 6 percent of the sales price of each
1205 item or article of tangible personal property when sold at
1206 retail in this state, computed on each taxable sale for the
1207 purpose of remitting the amount of tax due the state, and
1208 including each and every retail sale.

1209 b. Each occasional or isolated sale of an aircraft, boat,
1210 mobile home, or motor vehicle of a class or type which is
1211 required to be registered, licensed, titled, or documented in
1212 this state or by the United States Government shall be subject
1213 to tax at the rate provided in this paragraph. The department
1214 shall by rule adopt any nationally recognized publication for
1215 valuation of used motor vehicles as the reference price list for
1216 any used motor vehicle which is required to be licensed pursuant
1217 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1218 party to an occasional or isolated sale of such a vehicle
1219 reports to the tax collector a sales price which is less than 80
1220 percent of the average loan price for the specified model and
1221 year of such vehicle as listed in the most recent reference
1222 price list, the tax levied under this paragraph shall be
1223 computed by the department on such average loan price unless the
1224 parties to the sale have provided to the tax collector an
1225 affidavit signed by each party, or other substantial proof,
1226 stating the actual sales price. Any party to such sale who
1227 reports a sales price less than the actual sales price is guilty
1228 of a misdemeanor of the first degree, punishable as provided in
1229 s. 775.082 or s. 775.083. The department shall collect or



1230 attempt to collect from such party any delinquent sales taxes.
1231 In addition, such party shall pay any tax due and any penalty
1232 and interest assessed plus a penalty equal to twice the amount
1233 of the additional tax owed. Notwithstanding any other provision
1234 of law, the Department of Revenue may waive or compromise any
1235 penalty imposed pursuant to this subparagraph.

1236 2. This paragraph does not apply to the sale of a boat or
1237 aircraft by or through a registered dealer under this chapter to
1238 a purchaser who, at the time of taking delivery, is a
1239 nonresident of this state, does not make his or her permanent
1240 place of abode in this state, and is not engaged in carrying on
1241 in this state any employment, trade, business, or profession in
1242 which the boat or aircraft will be used in this state, or is a
1243 corporation none of the officers or directors of which is a
1244 resident of, or makes his or her permanent place of abode in,
1245 this state, or is a noncorporate entity that has no individual
1246 vested with authority to participate in the management,
1247 direction, or control of the entity's affairs who is a resident
1248 of, or makes his or her permanent abode in, this state. For
1249 purposes of this exemption, either a registered dealer acting on
1250 his or her own behalf as seller, a registered dealer acting as
1251 broker on behalf of a seller, or a registered dealer acting as
1252 broker on behalf of the nonresident purchaser may be deemed to
1253 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed
1254 unless:

1255 a. The nonresident purchaser removes a qualifying boat, as
1256 described in sub-subparagraph f., from this ~~the~~ state within 90
1257 days after the date of purchase or extension, or the nonresident
1258 purchaser removes a nonqualifying boat or an aircraft from this



1259 state within 10 days after the date of purchase or, when the
1260 boat or aircraft is repaired or altered, within 20 days after
1261 completion of the repairs or alterations; or if the aircraft
1262 will be registered in a foreign jurisdiction and:

1263 (I) Application for the aircraft's registration is properly
1264 filed with a civil airworthiness authority of a foreign
1265 jurisdiction within 10 days after the date of purchase;

1266 (II) The nonresident purchaser removes the aircraft from
1267 this ~~the~~ state to a foreign jurisdiction within 10 days after
1268 the date the aircraft is registered by the applicable foreign
1269 airworthiness authority; and

1270 (III) The aircraft is operated in this ~~the~~ state solely to
1271 remove it from this ~~the~~ state to a foreign jurisdiction.

1272
1273 For purposes of this sub-subparagraph, the term "foreign
1274 jurisdiction" means any jurisdiction outside of the United
1275 States or any of its territories;

1276 b. The nonresident purchaser, within 90 days after ~~from~~ the
1277 date of departure, provides the department with written proof
1278 that the nonresident purchaser licensed, registered, titled, or
1279 documented the boat or aircraft outside this ~~the~~ state. If such
1280 written proof is unavailable, within 90 days the nonresident
1281 purchaser must ~~shall~~ provide proof that the nonresident
1282 purchaser applied for such license, title, registration, or
1283 documentation. The nonresident purchaser shall forward to the
1284 department proof of title, license, registration, or
1285 documentation upon receipt;

1286 c. The nonresident purchaser, within 30 days after removing
1287 the boat or aircraft from this state ~~Florida~~, furnishes the



1288 department with proof of removal in the form of receipts for
1289 fuel, dockage, slippage, tie-down, or hangaring from outside of
1290 Florida. The information so provided must clearly and
1291 specifically identify the boat or aircraft;

1292 d. The selling dealer, within 30 days after the date of
1293 sale, provides to the department a copy of the sales invoice,
1294 closing statement, bills of sale, and the original affidavit
1295 signed by the nonresident purchaser affirming ~~attesting~~ that the
1296 nonresident purchaser qualifies for exemption from sales tax
1297 pursuant to this subparagraph and attesting that the nonresident
1298 purchaser will provide the documentation required to
1299 substantiate the exemption claimed under ~~he or she has read the~~
1300 ~~provisions of this subparagraph section;~~

1301 e. The seller makes a copy of the affidavit a part of his
1302 or her record for as long as required by s. 213.35; and

1303 f. Unless the nonresident purchaser of a boat of 5 net tons
1304 of admeasurement or larger intends to remove the boat from this
1305 state within 10 days after the date of purchase or when the boat
1306 is repaired or altered, within 20 days after completion of the
1307 repairs or alterations, the nonresident purchaser applies to the
1308 selling dealer for a decal which authorizes 90 days after the
1309 date of purchase for removal of the boat. The nonresident
1310 purchaser of a qualifying boat may apply to the selling dealer
1311 within 60 days after the date of purchase for an extension decal
1312 that authorizes the boat to remain in this state for an
1313 additional 90 days, but not more than a total of 180 days,
1314 before the nonresident purchaser is required to pay the tax
1315 imposed by this chapter. The department is authorized to issue
1316 decals in advance to dealers. The number of decals issued in



1317 advance to a dealer shall be consistent with the volume of the
1318 dealer's past sales of boats which qualify under this sub-
1319 subparagraph. The selling dealer or his or her agent shall mark
1320 and affix the decals to qualifying boats in the manner
1321 prescribed by the department, before delivery of the boat.

1322 (I) The department is hereby authorized to charge dealers a
1323 fee sufficient to recover the costs of decals issued, except the
1324 extension decal shall cost \$425.

1325 (II) The proceeds from the sale of decals will be deposited
1326 into the administrative trust fund.

1327 (III) Decals shall display information to identify the boat
1328 as a qualifying boat under this sub-subparagraph, including, but
1329 not limited to, the decal's date of expiration.

1330 (IV) The department is authorized to require dealers who
1331 purchase decals to file reports with the department and may
1332 prescribe all necessary records by rule. All such records are
1333 subject to inspection by the department.

1334 (V) Any dealer or his or her agent who issues a decal
1335 falsely, fails to affix a decal, mismarks the expiration date of
1336 a decal, or fails to properly account for decals will be
1337 considered prima facie to have committed a fraudulent act to
1338 evade the tax and will be liable for payment of the tax plus a
1339 mandatory penalty of 200 percent of the tax, and shall be liable
1340 for fine and punishment as provided by law for a conviction of a
1341 misdemeanor of the first degree, as provided in s. 775.082 or s.
1342 775.083.

1343 (VI) Any nonresident purchaser of a boat who removes a
1344 decal before permanently removing the boat from this ~~the~~ state,
1345 or defaces, changes, modifies, or alters a decal in a manner



1346 affecting its expiration date before its expiration, or who
1347 causes or allows the same to be done by another, will be
1348 considered prima facie to have committed a fraudulent act to
1349 evade the tax and will be liable for payment of the tax plus a
1350 mandatory penalty of 200 percent of the tax, and shall be liable
1351 for fine and punishment as provided by law for a conviction of a
1352 misdemeanor of the first degree, as provided in s. 775.082 or s.
1353 775.083.

1354 (VII) The department is authorized to adopt rules necessary
1355 to administer and enforce this subparagraph and to publish the
1356 necessary forms and instructions.

1357 (VIII) The department is hereby authorized to adopt
1358 emergency rules pursuant to s. 120.54(4) to administer and
1359 enforce the provisions of this subparagraph.

1360
1361 If the nonresident purchaser fails to remove the qualifying boat
1362 from this state within the maximum 180 days after purchase or a
1363 nonqualifying boat or an aircraft from this state within 10 days
1364 after purchase or, when the boat or aircraft is repaired or
1365 altered, within 20 days after completion of such repairs or
1366 alterations, or permits the boat or aircraft to return to this
1367 state within 6 months after ~~from~~ the date of departure, except
1368 as provided in s. 212.08(7)(fff), or if the nonresident
1369 purchaser fails to furnish the department with any of the
1370 documentation required by this subparagraph within the
1371 prescribed time period, the nonresident purchaser is ~~shall be~~
1372 liable for use tax on the cost price of the boat or aircraft
1373 and, in addition thereto, payment of a penalty to the Department
1374 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in



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1375 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
1376 period following the sale of a qualifying boat tax-exempt to a
1377 nonresident may not be tolled for any reason.

1378 (c) At the rate of 6 percent of the gross proceeds derived
1379 from the lease or rental of tangible personal property, as
1380 defined herein; however, the following special provisions apply
1381 to the lease or rental of motor vehicles and to peer-to-peer
1382 car-sharing programs:

1383 1. When a motor vehicle is leased or rented by a motor
1384 vehicle rental company or through a peer-to-peer car-sharing
1385 program as those terms are defined in s. 212.0606(1) for a
1386 period of less than 12 months:

1387 a. If the motor vehicle is rented in Florida, the entire
1388 amount of such rental is taxable, even if the vehicle is dropped
1389 off in another state.

1390 b. If the motor vehicle is rented in another state and
1391 dropped off in Florida, the rental is exempt from Florida tax.

1392 c. If the motor vehicle is rented through a peer-to-peer
1393 car-sharing program, the peer-to-peer car-sharing program shall
1394 collect and remit the applicable tax due in connection with the
1395 rental.

1396 2. Except as provided in subparagraph 3., for the lease or
1397 rental of a motor vehicle for a period of not less than 12
1398 months, sales tax is due on the lease or rental payments if the
1399 vehicle is registered in this state; provided, however, that no
1400 tax shall be due if the taxpayer documents use of the motor
1401 vehicle outside this state and tax is being paid on the lease or
1402 rental payments in another state.

1403 3. The tax imposed by this chapter does not apply to the



1404 lease or rental of a commercial motor vehicle as defined in s.
1405 316.003(14) (a) to one lessee or rentee, or of a motor vehicle as
1406 defined in s. 316.003 which is to be used primarily in the trade
1407 or established business of the lessee or rentee, for a period of
1408 not less than 12 months when tax was paid on the purchase price
1409 of such vehicle by the lessor. To the extent tax was paid with
1410 respect to the purchase of such vehicle in another state,
1411 territory of the United States, or the District of Columbia, the
1412 Florida tax payable shall be reduced in accordance with s.
1413 212.06(7). This subparagraph shall only be available when the
1414 lease or rental of such property is an established business or
1415 part of an established business or the same is incidental or
1416 germane to such business.

1417 Section 29. Effective upon this act becoming a law,
1418 paragraph (b) of subsection (2) and paragraph (a) of subsection
1419 (3) of section 212.054, Florida Statutes, are amended, and
1420 subsection (9) is added to that section, to read:

1421 212.054 Discretionary sales surtax; limitations,
1422 administration, and collection.-

1423 (2)

1424 (b) However:

1425 1. The sales amount above \$5,000 on any item of tangible
1426 personal property shall not be subject to the surtax. However,
1427 charges for prepaid calling arrangements, as defined in s.
1428 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
1429 of administering the \$5,000 limitation on an item of tangible
1430 personal property:~~7~~

1431 a. If two or more taxable items of tangible personal
1432 property are sold to the same purchaser at the same time and,



1433 under generally accepted business practice or industry standards
1434 or usage, are normally sold in bulk or are items that, when
1435 assembled, comprise a working unit or part of a working unit,
1436 such items must be considered a single item for purposes of the
1437 \$5,000 limitation when supported by a charge ticket, sales slip,
1438 invoice, or other tangible evidence of a single sale or rental.

1439 b. The sale of a boat and the corresponding boat trailer,
1440 which trailer is identified as a motor vehicle as defined in s.
1441 320.01(1), must be taxed as a single item when sold to the same
1442 purchaser, at the same time, and included in the same invoice.

1443 2. In the case of utility services billed on or after the
1444 effective date of any such surtax, the entire amount of the
1445 charge for utility services shall be subject to the surtax. In
1446 the case of utility services billed after the last day the
1447 surtax is in effect, the entire amount of the charge on said
1448 items shall not be subject to the surtax. "Utility service," as
1449 used in this section, does not include any communications
1450 services as defined in chapter 202.

1451 3. In the case of written contracts which are signed prior
1452 to the effective date of any such surtax for the construction of
1453 improvements to real property or for remodeling of existing
1454 structures, the surtax shall be paid by the contractor
1455 responsible for the performance of the contract. However, the
1456 contractor may apply for one refund of any such surtax paid on
1457 materials necessary for the completion of the contract. Any
1458 application for refund shall be made no later than 15 months
1459 following initial imposition of the surtax in that county. The
1460 application for refund shall be in the manner prescribed by the
1461 department by rule. A complete application shall include proof



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1462 of the written contract and of payment of the surtax. The
1463 application shall contain a sworn statement, signed by the
1464 applicant or its representative, attesting to the validity of
1465 the application. The department shall, within 30 days after
1466 approval of a complete application, certify to the county
1467 information necessary for issuance of a refund to the applicant.
1468 Counties are hereby authorized to issue refunds for this purpose
1469 and shall set aside from the proceeds of the surtax a sum
1470 sufficient to pay any refund lawfully due. Any person who
1471 fraudulently obtains or attempts to obtain a refund pursuant to
1472 this subparagraph, in addition to being liable for repayment of
1473 any refund fraudulently obtained plus a mandatory penalty of 100
1474 percent of the refund, is guilty of a felony of the third
1475 degree, punishable as provided in s. 775.082, s. 775.083, or s.
1476 775.084.

1477 4. In the case of any vessel, railroad, or motor vehicle
1478 common carrier entitled to partial exemption from tax imposed
1479 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1480 basis for imposition of surtax shall be the same as provided in
1481 s. 212.08 and the ratio shall be applied each month to total
1482 purchases in this state of property qualified for proration
1483 which is delivered or sold in the taxing county to establish the
1484 portion used and consumed in intracounty movement and subject to
1485 surtax.

1486 (3) For the purpose of this section, a transaction shall be
1487 deemed to have occurred in a county imposing the surtax when:

1488 (a)1. The sale includes an item of tangible personal
1489 property, a service, or tangible personal property representing
1490 a service, and the item of tangible personal property, the



1491 service, or the tangible personal property representing the
1492 service is delivered within the county. If there is no
1493 reasonable evidence of delivery of a service, the sale of a
1494 service is deemed to occur in the county in which the purchaser
1495 accepts the bill of sale.

1496 2. The sale of any motor vehicle or mobile home of a class
1497 or type which is required to be registered in this state or in
1498 any other state shall be deemed to have occurred only in the
1499 county identified as the residence address of the purchaser on
1500 the registration or title document for such property.

1501 3. The sale of property under sub-subparagraph (2) (b) 1.b.
1502 is deemed to occur in the county where the purchaser resides, as
1503 identified on the registration or title documents for such
1504 property.

1505 (9) If there has been a final adjudication that any
1506 discretionary sales surtax enacted pursuant to ss. 212.054 and
1507 212.055 was enacted, levied, collected, or otherwise found to be
1508 contrary to the Constitution of the United States or the State
1509 Constitution, this subsection applies. For purposes of this
1510 subsection, a "final adjudication" is a final order of a court
1511 of competent jurisdiction from which no appeal can be taken or
1512 from which no appeal has been taken and the time for such appeal
1513 has expired.

1514 (a) If such discretionary sales surtax has been collected,
1515 but not expended, any county, municipality, school board, or
1516 other entity that received funds from such surtax shall transfer
1517 the surtax proceeds, along with any interest earned upon such
1518 proceeds, to the department within 60 days from the date of the
1519 final adjudication. The department shall deposit all amounts



1520 received pursuant to this subsection in a separate account in
1521 the Discretionary Sales Surtax Clearing Trust Fund for that
1522 county for disposition as follows:

1523 1. If there is no valid discretionary sales surtax being
1524 levied within the same county for which a discretionary sales
1525 surtax was found to be invalid as described in this subsection,
1526 100 percent of such funds shall be held in reserve for
1527 appropriation in the General Appropriations Act that takes
1528 effect on the July 1 immediately following the transfer of such
1529 funds to the department under this paragraph.

1530 2. If there is a valid discretionary sales surtax being
1531 levied within the same county for which a discretionary sales
1532 surtax was found to be invalid as described in this subsection:

1533 a. Seventy-five percent of such funds shall be held in
1534 reserve for appropriation in the General Appropriations Act that
1535 takes effect on the July 1 preceding the discretionary sales
1536 surtax suspension in paragraph (b).

1537 b. Twenty-five percent of such funds and all interest
1538 earned on all funds held in reserve under this sub-subparagraph
1539 shall be held in reserve for appropriation in the General
1540 Appropriations Act to be disposed of as provided in paragraph
1541 (b).

1542 (b)1. If there are multiple valid discretionary sales
1543 surtaxes being levied within the same county for which a
1544 discretionary sales surtax was found to be invalid as described
1545 in this subsection, such surtaxes, other than the school capital
1546 outlay surtax authorized by s. 212.055(6), shall be temporarily
1547 suspended beginning October 1 of the calendar year following the
1548 calendar year the department receives such surtax proceeds under



1549 this paragraph, or January 1, 2025, whichever is later.
1550 2. If there is only one valid discretionary sales surtax
1551 being levied within the same county for which a discretionary
1552 sales surtax was found to be invalid as described in this
1553 subsection, such surtax shall be temporarily suspended beginning
1554 October 1 of the calendar year following the calendar year the
1555 department receives such surtax proceeds.
1556 3. The department shall continue to distribute moneys in
1557 the separate account in the Discretionary Sales Surtax Clearing
1558 Trust Fund for that county to such county, municipality, or
1559 school board in an amount equal to that which would have been
1560 distributed pursuant to all legally levied surtaxes in such
1561 county under this section but for the temporary suspension of
1562 such surtaxes under this subsection.
1563 4. A county, municipality, or school board that receives
1564 funds under this paragraph from a single surtax shall use the
1565 funds consistent with the use for which the tax that was
1566 temporarily suspended under subparagraph 2. was levied. In case
1567 of a suspension pursuant to subparagraph 1., a county shall
1568 apportion the funds among the uses of the temporarily suspended
1569 discretionary sales surtaxes in proportion to the discretionary
1570 sales surtax rates.
1571 5. The temporary suspension of surtaxes under this
1572 paragraph shall end on the last day of the month preceding the
1573 first month the department estimates that the balance of the
1574 separate account within the Discretionary Sales Surtax Clearing
1575 Trust Fund for that county will be insufficient to fully make
1576 the distribution necessary under subparagraph 3. Any remaining
1577 undistributed surtax proceeds shall be transferred to the



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1578 General Revenue Fund.

1579 6. The department shall monitor the balance of proceeds
1580 transferred to the department under this subsection and shall
1581 estimate the month in which the temporary discretionary sales
1582 surtax suspension will end. At least two months prior to the
1583 expiration of the temporary surtax suspension under this
1584 paragraph, the department shall provide notice to affected
1585 dealers and the public of when the suspension will end.

1586 (c) Subsection (5) does not apply to the temporary
1587 suspension of surtaxes provided for under this subsection.

1588 (d) Notwithstanding s. 215.26, any person who would
1589 otherwise be entitled to a refund of a discretionary sales
1590 surtax that is found to be invalid under this subsection may
1591 file a claim for a refund pursuant to the procedures provided in
1592 the General Appropriations Act referenced in paragraph (a), to
1593 the extent such act provides for refunds. Such refund claim must
1594 be filed between July 1 and December 31 of the state fiscal year
1595 for such General Appropriations Act.

1596 (e) This subsection expires June 30, 2030.

1597 Section 30. Paragraph (a) of subsection (4) of section
1598 212.055, Florida Statutes, is amended to read:

1599 212.055 Discretionary sales surtaxes; legislative intent;
1600 authorization and use of proceeds.—It is the legislative intent
1601 that any authorization for imposition of a discretionary sales
1602 surtax shall be published in the Florida Statutes as a
1603 subsection of this section, irrespective of the duration of the
1604 levy. Each enactment shall specify the types of counties
1605 authorized to levy; the rate or rates which may be imposed; the
1606 maximum length of time the surtax may be imposed, if any; the



1607 procedure which must be followed to secure voter approval, if
1608 required; the purpose for which the proceeds may be expended;
1609 and such other requirements as the Legislature may provide.
1610 Taxable transactions and administrative procedures shall be as
1611 provided in s. 212.054.

1612 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1613 (a)1. The governing body in each county ~~that the government~~
1614 ~~of which is not consolidated with that of one or more~~
1615 ~~municipalities, which~~ has a population of at least 800,000
1616 residents and is not authorized to levy a surtax under
1617 subsection (5), may levy, pursuant to an ordinance ~~either~~
1618 ~~approved by an extraordinary vote of the governing body or~~
1619 conditioned to take effect only upon approval by a majority vote
1620 of the electors of the county voting in a referendum, a
1621 discretionary sales surtax at a rate that may not exceed 0.5
1622 percent.

1623 2. ~~If the ordinance is conditioned on a referendum,~~ A
1624 statement that includes a brief and general description of the
1625 purposes to be funded by the surtax and that conforms to the
1626 requirements of s. 101.161 shall be placed on the ballot by the
1627 governing body of the county. The following questions shall be
1628 placed on the ballot:

1630 FOR THE. . . .CENTS TAX
1631 AGAINST THE. . . .CENTS TAX

1632
1633 3. The ordinance adopted by the governing body providing
1634 for the imposition of the surtax shall set forth a plan for
1635 providing health care services to qualified residents, as



1636 defined in subparagraph 4. Such plan and subsequent amendments
1637 to it shall fund a broad range of health care services for both
1638 indigent persons and the medically poor, including, but not
1639 limited to, primary care and preventive care as well as hospital
1640 care. The plan must also address the services to be provided by
1641 the Level I trauma center. It shall emphasize a continuity of
1642 care in the most cost-effective setting, taking into
1643 consideration both a high quality of care and geographic access.
1644 Where consistent with these objectives, it shall include,
1645 without limitation, services rendered by physicians, clinics,
1646 community hospitals, mental health centers, and alternative
1647 delivery sites, as well as at least one regional referral
1648 hospital where appropriate. It shall provide that agreements
1649 negotiated between the county and providers, including hospitals
1650 with a Level I trauma center, will include reimbursement
1651 methodologies that take into account the cost of services
1652 rendered to eligible patients, recognize hospitals that render a
1653 disproportionate share of indigent care, provide other
1654 incentives to promote the delivery of charity care, promote the
1655 advancement of technology in medical services, recognize the
1656 level of responsiveness to medical needs in trauma cases, and
1657 require cost containment including, but not limited to, case
1658 management. It must also provide that any hospitals that are
1659 owned and operated by government entities on May 21, 1991, must,
1660 as a condition of receiving funds under this subsection, afford
1661 public access equal to that provided under s. 286.011 as to
1662 meetings of the governing board, the subject of which is
1663 budgeting resources for the rendition of charity care as that
1664 term is defined in the Florida Hospital Uniform Reporting System



1665 (FHURS) manual referenced in s. 408.07. The plan shall also
1666 include innovative health care programs that provide cost-
1667 effective alternatives to traditional methods of service
1668 delivery and funding.

1669 4. For the purpose of this paragraph, the term "qualified
1670 resident" means residents of the authorizing county who are:

1671 a. Qualified as indigent persons as certified by the
1672 authorizing county;

1673 b. Certified by the authorizing county as meeting the
1674 definition of the medically poor, defined as persons having
1675 insufficient income, resources, and assets to provide the needed
1676 medical care without using resources required to meet basic
1677 needs for shelter, food, clothing, and personal expenses; or not
1678 being eligible for any other state or federal program, or having
1679 medical needs that are not covered by any such program; or
1680 having insufficient third-party insurance coverage. In all
1681 cases, the authorizing county is intended to serve as the payor
1682 of last resort; or

1683 c. Participating in innovative, cost-effective programs
1684 approved by the authorizing county.

1685 5. Moneys collected pursuant to this paragraph remain the
1686 property of the state and shall be distributed by the Department
1687 of Revenue on a regular and periodic basis to the clerk of the
1688 circuit court as ex officio custodian of the funds of the
1689 authorizing county. The clerk of the circuit court shall:

1690 a. Maintain the moneys in an indigent health care trust
1691 fund;

1692 b. Invest any funds held on deposit in the trust fund
1693 pursuant to general law;



1694 c. Disburse the funds, including any interest earned, to
1695 any provider of health care services, as provided in
1696 subparagraphs 3. and 4., upon directive from the authorizing
1697 county. However, if a county has a population of at least
1698 800,000 residents and has levied the surtax authorized in this
1699 paragraph, notwithstanding any directive from the authorizing
1700 county, on October 1 of each calendar year, the clerk of the
1701 court shall issue a check in the amount of \$6.5 million to a
1702 hospital in its jurisdiction that has a Level I trauma center or
1703 shall issue a check in the amount of \$3.5 million to a hospital
1704 in its jurisdiction that has a Level I trauma center if that
1705 county enacts and implements a hospital lien law in accordance
1706 with chapter 98-499, Laws of Florida. The issuance of the checks
1707 on October 1 of each year is provided in recognition of the
1708 Level I trauma center status and shall be in addition to the
1709 base contract amount received during fiscal year 1999-2000 and
1710 any additional amount negotiated to the base contract. If the
1711 hospital receiving funds for its Level I trauma center status
1712 requests such funds to be used to generate federal matching
1713 funds under Medicaid, the clerk of the court shall instead issue
1714 a check to the Agency for Health Care Administration to
1715 accomplish that purpose to the extent that it is allowed through
1716 the General Appropriations Act; and

1717 d. Prepare on a biennial basis an audit of the trust fund
1718 specified in sub-subparagraph a. Commencing February 1, 2004,
1719 such audit shall be delivered to the governing body and to the
1720 chair of the legislative delegation of each authorizing county.

1721 6. Notwithstanding any other provision of this section, a
1722 county shall not levy local option sales surtaxes authorized in



1723 this paragraph and subsections (2) and (3) in excess of a
1724 combined rate of 1 percent.

1725 Section 31. Paragraph (b) of subsection (1) and paragraph
1726 (b) of subsection (4) of section 212.11, Florida Statutes, are
1727 amended to read:

1728 212.11 Tax returns and regulations.—

1729 (1)

1730 (b)1. For the purpose of ascertaining the amount of tax
1731 payable under this chapter, it shall be the duty of all dealers
1732 to file a return and remit the tax, on or before the 20th day of
1733 the month, to the department, upon forms prepared and furnished
1734 by it or in a format prescribed by it. Such return must show the
1735 rentals, admissions, gross sales, or purchases, as the case may
1736 be, arising from all leases, rentals, admissions, sales, or
1737 purchases taxable under this chapter during the preceding
1738 calendar month.

1739 2. Notwithstanding subparagraph 1. and in addition to any
1740 extension or waiver ordered pursuant to s. 213.055, and except
1741 as provided in subparagraph 3., a dealer with a certificate of
1742 registration issued under s. 212.18 to engage in or conduct
1743 business in a county to which an emergency declaration applies
1744 in sub-subparagraph b. is granted an automatic 10-calendar-day
1745 extension after the due date for filing a return and remitting
1746 the tax if all of the following conditions are met:

1747 a. The Governor has ordered or proclaimed a declaration of
1748 a state of emergency pursuant to s. 252.36.

1749 b. The declaration is the first declaration for the event
1750 giving rise to the state of emergency or expands the counties
1751 covered by the initial state of emergency without extending or



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1752 renewing the period of time covered by the first declaration of
1753 a state of emergency.

1754 c. The first day of the period covered by the first
1755 declaration for the event giving rise to the state of emergency
1756 is within 5 business days before the 20th day of the month.

1757 3. For purposes of subparagraph 2., a dealer who files a
1758 consolidated sales and use tax return will be considered to have
1759 a certificate of registration in a county to which an emergency
1760 declaration applies when the central or main office of the
1761 consolidated account is in a county to which an emergency
1762 declaration applies.

1763 (4)

1764 (b)1. The amount of any estimated tax shall be due,
1765 payable, and remitted by electronic funds transfer by the 20th
1766 day of the month for which it is estimated. The difference
1767 between the amount of estimated tax paid and the actual amount
1768 of tax due under this chapter for such month shall be due and
1769 payable by the first day of the following month and remitted by
1770 electronic funds transfer by the 20th day thereof.

1771 2. Notwithstanding subparagraph 1. and in addition to any
1772 extension or waiver ordered pursuant to s. 213.055, and except
1773 as provided in subparagraph 3., a dealer with a certificate of
1774 registration issued under s. 212.18 to engage in or conduct
1775 business in a county to which an emergency declaration applies
1776 in sub-subparagraph b. is granted an automatic 10-calendar-day
1777 extension after the due date for filing a return and remitting
1778 the tax if all of the following conditions are met:

1779 a. The Governor has ordered or proclaimed a declaration of
1780 a state of emergency pursuant to s. 252.36.



1781 b. The declaration is the first declaration for the event
1782 giving rise to the state of emergency or expands the counties
1783 covered by the initial state of emergency without extending or
1784 renewing the period of time covered by the first declaration of
1785 a state of emergency.

1786 c. The first day of the period covered by the first
1787 declaration for the event giving rise to the state of emergency
1788 is within 5 business days before the 20th day of the month.

1789 3. For purposes of subparagraph 2., a dealer who files a
1790 consolidated sales and use tax return will be considered to have
1791 a certificate of registration in a county to which an emergency
1792 declaration applies when the central or main office of the
1793 consolidated account is in a county to which an emergency
1794 declaration applies.

1795 Section 32. Section 212.1835, Florida Statutes, is created
1796 to read:

1797 212.1835 Child care tax credits.—Beginning January 1, 2024,
1798 there is allowed a credit pursuant to s. 402.261 against any tax
1799 imposed by the state and due under this chapter from a direct
1800 pay permitholder as a result of the direct pay permit held
1801 pursuant to s. 212.183. For purposes of the dealer's credit
1802 granted for keeping prescribed records, filing timely tax
1803 returns, and properly accounting and remitting taxes under s.
1804 212.12, the amount of tax due used to calculate the credit must
1805 include any expenses or payments from a direct pay permitholder
1806 which give rise to a credit under s. 402.261. For purposes of
1807 the distributions of tax revenue under s. 212.20, the department
1808 shall disregard any tax credits allowed under this section to
1809 ensure that any reduction in tax revenue received which is



1810 attributable to the tax credits results only in a reduction in
1811 distributions to the General Revenue Fund. The provisions of s.
1812 402.261 apply to the credit authorized by this section. A dealer
1813 who claims a tax credit under this section must file his or her
1814 tax returns and pay his or her taxes by electronic means under
1815 s. 213.755.

1816 Section 33. Paragraph (d) of subsection (6) of section
1817 212.20, Florida Statutes, is amended to read:

1818 212.20 Funds collected, disposition; additional powers of
1819 department; operational expense; refund of taxes adjudicated
1820 unconstitutionally collected.—

1821 (6) Distribution of all proceeds under this chapter and ss.
1822 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1823 (d) The proceeds of all other taxes and fees imposed
1824 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1825 and (2)(b) shall be distributed as follows:

1826 1. In any fiscal year, the greater of \$500 million, minus
1827 an amount equal to 4.6 percent of the proceeds of the taxes
1828 collected pursuant to chapter 201, or 5.2 percent of all other
1829 taxes and fees imposed pursuant to this chapter or remitted
1830 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1831 monthly installments into the General Revenue Fund.

1832 2. After the distribution under subparagraph 1., 8.9744
1833 percent of the amount remitted by a sales tax dealer located
1834 within a participating county pursuant to s. 218.61 shall be
1835 transferred into the Local Government Half-cent Sales Tax
1836 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1837 transferred shall be reduced by 0.1 percent, and the department
1838 shall distribute this amount to the Public Employees Relations



1839 Commission Trust Fund less \$5,000 each month, which shall be
1840 added to the amount calculated in subparagraph 3. and
1841 distributed accordingly.

1842 3. After the distribution under subparagraphs 1. and 2.,
1843 0.0966 percent shall be transferred to the Local Government
1844 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1845 to s. 218.65.

1846 4. After the distributions under subparagraphs 1., 2., and
1847 3., 2.0810 percent of the available proceeds shall be
1848 transferred monthly to the Revenue Sharing Trust Fund for
1849 Counties pursuant to s. 218.215.

1850 5. After the distributions under subparagraphs 1., 2., and
1851 3., 1.3653 percent of the available proceeds shall be
1852 transferred monthly to the Revenue Sharing Trust Fund for
1853 Municipalities pursuant to s. 218.215. If the total revenue to
1854 be distributed pursuant to this subparagraph is at least as
1855 great as the amount due from the Revenue Sharing Trust Fund for
1856 Municipalities and the former Municipal Financial Assistance
1857 Trust Fund in state fiscal year 1999-2000, no municipality shall
1858 receive less than the amount due from the Revenue Sharing Trust
1859 Fund for Municipalities and the former Municipal Financial
1860 Assistance Trust Fund in state fiscal year 1999-2000. If the
1861 total proceeds to be distributed are less than the amount
1862 received in combination from the Revenue Sharing Trust Fund for
1863 Municipalities and the former Municipal Financial Assistance
1864 Trust Fund in state fiscal year 1999-2000, each municipality
1865 shall receive an amount proportionate to the amount it was due
1866 in state fiscal year 1999-2000.

1867 6. Of the remaining proceeds:



1868 a. In each fiscal year, the sum of \$29,915,500 shall be
1869 divided into as many equal parts as there are counties in the
1870 state, and one part shall be distributed to each county. The
1871 distribution among the several counties must begin each fiscal
1872 year on or before January 5th and continue monthly for a total
1873 of 4 months. If a local or special law required that any moneys
1874 accruing to a county in fiscal year 1999-2000 under the then-
1875 existing provisions of s. 550.135 be paid directly to the
1876 district school board, special district, or a municipal
1877 government, such payment must continue until the local or
1878 special law is amended or repealed. The state covenants with
1879 holders of bonds or other instruments of indebtedness issued by
1880 local governments, special districts, or district school boards
1881 before July 1, 2000, that it is not the intent of this
1882 subparagraph to adversely affect the rights of those holders or
1883 relieve local governments, special districts, or district school
1884 boards of the duty to meet their obligations as a result of
1885 previous pledges or assignments or trusts entered into which
1886 obligated funds received from the distribution to county
1887 governments under then-existing s. 550.135. This distribution
1888 specifically is in lieu of funds distributed under s. 550.135
1889 before July 1, 2000.

1890 b. The department shall distribute \$166,667 monthly to each
1891 applicant certified as a facility for a new or retained
1892 professional sports franchise pursuant to s. 288.1162. Up to
1893 \$41,667 shall be distributed monthly by the department to each
1894 certified applicant as defined in s. 288.11621 for a facility
1895 for a spring training franchise. However, not more than \$416,670
1896 may be distributed monthly in the aggregate to all certified



1897 applicants for facilities for spring training franchises.
1898 Distributions begin 60 days after such certification and
1899 continue for not more than 30 years, except as otherwise
1900 provided in s. 288.11621. A certified applicant identified in
1901 this sub-subparagraph may not receive more in distributions than
1902 expended by the applicant for the public purposes provided in s.
1903 288.1162(5) or s. 288.11621(3).

1904 c. The department shall distribute up to \$83,333 monthly to
1905 each certified applicant as defined in s. 288.11631 for a
1906 facility used by a single spring training franchise, or up to
1907 \$166,667 monthly to each certified applicant as defined in s.
1908 288.11631 for a facility used by more than one spring training
1909 franchise. Monthly distributions begin 60 days after such
1910 certification or July 1, 2016, whichever is later, and continue
1911 for not more than 20 years to each certified applicant as
1912 defined in s. 288.11631 for a facility used by a single spring
1913 training franchise or not more than 25 years to each certified
1914 applicant as defined in s. 288.11631 for a facility used by more
1915 than one spring training franchise. A certified applicant
1916 identified in this sub-subparagraph may not receive more in
1917 distributions than expended by the applicant for the public
1918 purposes provided in s. 288.11631(3).

1919 d. The department shall distribute \$15,333 monthly to the
1920 State Transportation Trust Fund.

1921 e.(I) On or before July 25, 2021, August 25, 2021, and
1922 September 25, 2021, the department shall distribute \$324,533,334
1923 in each of those months to the Unemployment Compensation Trust
1924 Fund, less an adjustment for refunds issued from the General
1925 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the



1926 distribution. The adjustments made by the department to the
1927 total distributions shall be equal to the total refunds made
1928 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1929 subtracted from any single distribution exceeds the
1930 distribution, the department may not make that distribution and
1931 must subtract the remaining balance from the next distribution.

1932 (II) Beginning July 2022, and on or before the 25th day of
1933 each month, the department shall distribute \$90 million monthly
1934 to the Unemployment Compensation Trust Fund.

1935 (III) If the ending balance of the Unemployment
1936 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1937 of any month, as determined from United States Department of the
1938 Treasury data, the Office of Economic and Demographic Research
1939 shall certify to the department that the ending balance of the
1940 trust fund exceeds such amount.

1941 (IV) This sub-subparagraph is repealed, and the department
1942 shall end monthly distributions under sub-sub-subparagraph (II),
1943 on the date the department receives certification under sub-sub-
1944 subparagraph (III).

1945 f. Beginning July 1, 2023, in each fiscal year, the
1946 department shall distribute \$27.5 million to the Florida
1947 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1948 for further distribution in accordance with s. 571.265. ~~This~~
1949 ~~sub-subparagraph is repealed June 30, 2025.~~

1950 7. All other proceeds must remain in the General Revenue
1951 Fund.

1952 Section 34. Subsection (11) is added to section 213.21,
1953 Florida Statutes, to read:

1954 213.21 Informal conferences; compromises.—



1955 (11) (a) The department may consider a request to settle or
1956 compromise any tax, interest, penalty, or other liability under
1957 this section after the time to challenge an assessment or a
1958 denial of a refund under s. 72.011 has expired if the taxpayer
1959 demonstrates that the failure to initiate a timely challenge was
1960 due to any of the following:

1961 1. The death or life-threatening injury or illness of:
1962 a. The taxpayer;
1963 b. An immediate family member of the taxpayer; or
1964 c. An individual with substantial responsibility for the
1965 management or control of the taxpayer.

1966 2. An act of war or terrorism.
1967 3. A natural disaster, fire, or other catastrophic loss.

1968 (b) The department may not consider a request received more
1969 than 180 days after the time has expired for contesting it under
1970 s. 72.011.

1971 (c) Any decision by the department regarding a taxpayer's
1972 request to compromise or settle a liability under this
1973 subsection is not subject to review under chapter 120.

1974 Section 35. Subsections (1), (3), and (6) of section
1975 213.67, Florida Statutes, are amended to read:

1976 213.67 Garnishment.—

1977 (1) If a person is delinquent in the payment of any taxes,
1978 penalties, and interest, costs, surcharges, and fees owed to the
1979 department, the executive director or his or her designee may
1980 give notice of the amount of such delinquency by registered
1981 mail, by personal service, or by electronic means, including,
1982 but not limited to, facsimile transmissions, electronic data
1983 interchange, or use of the Internet, to all persons having in



1984 their possession or under their control any credits or personal
1985 property, exclusive of wages, belonging to the delinquent
1986 taxpayer, or owing any debts to such delinquent taxpayer at the
1987 time of receipt by them of such notice. Thereafter, any person
1988 ~~who has been~~ notified may not transfer or make any other
1989 disposition of such credits, other personal property, or debts
1990 until the executive director or his or her designee consents to
1991 a transfer or disposition or until 60 days after the receipt of
1992 such notice. However, the credits, other personal property, or
1993 debts that exceed the delinquent amount stipulated in the notice
1994 are not subject to this section, wherever held, if the taxpayer
1995 does not have a prior history of tax delinquencies. If during
1996 the effective period of the notice to withhold, any person so
1997 notified makes any transfer or disposition of the property or
1998 debts required to be withheld under this section, he or she is
1999 liable to the state for any indebtedness owed to the department
2000 by the person with respect to whose obligation the notice was
2001 given to the extent of the value of the property or the amount
2002 of the debts thus transferred or paid if, solely by reason of
2003 such transfer or disposition, the state is unable to recover the
2004 indebtedness of the person with respect to whose obligation the
2005 notice was given. If the delinquent taxpayer contests the
2006 intended levy in circuit court or under chapter 120, the notice
2007 under this section remains effective until that final resolution
2008 of the contest. Any financial institution receiving such notice
2009 maintains ~~will maintain~~ a right of setoff for any transaction
2010 involving a debit card occurring on or before the date of
2011 receipt of such notice.

2012 (3) During the last 30 days of the 60-day period set forth



2013 in subsection (1), the executive director or his or her designee
2014 may levy upon such credits, other personal property, or debts.
2015 The levy must be accomplished by delivery of a notice of levy by
2016 registered mail, by personal service, or by electronic means,
2017 including, but not limited to, facsimile transmission or an
2018 electronic data exchange process using a web interface. Upon
2019 receipt of the notice of levy, ~~which~~ the person possessing the
2020 credits, other personal property, or debts must ~~shall~~ transfer
2021 them to the department or pay to the department the amount owed
2022 to the delinquent taxpayer.

2023 (6) (a) Levy may be made under subsection (3) upon credits,
2024 other personal property, or debt of any person with respect to
2025 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
2026 fees authorized by law only after the executive director or his
2027 or her designee has notified such person in writing of the
2028 intention to make such levy.

2029 (b) No less than 30 days before the day of the levy, the
2030 notice of intent to levy required under paragraph (a) must ~~shall~~
2031 be given in person or sent by certified or registered mail to
2032 the person's last known address.

2033 (c) The notice required in paragraph (a) must include a
2034 brief statement that sets forth in simple and nontechnical
2035 terms:

2036 1. The provisions of this section relating to levy and sale
2037 of property;

2038 2. The procedures applicable to the levy under this
2039 section;

2040 3. The administrative and judicial appeals available to the
2041 taxpayer with respect to such levy and sale, and the procedures



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2042 relating to such appeals; and

2043 4. Any ~~The alternatives, if any,~~ available to taxpayers
2044 which could prevent levy on the property.

2045 Section 36. Subsection (8) of section 220.02, Florida
2046 Statutes, is amended to read:

2047 220.02 Legislative intent.—

2048 (8) It is the intent of the Legislature that credits
2049 against either the corporate income tax or the franchise tax be
2050 applied in the following order: those enumerated in s. 631.828,
2051 those enumerated in s. 220.191, those enumerated in s. 220.181,
2052 those enumerated in s. 220.183, those enumerated in s. 220.182,
2053 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2054 those enumerated in s. 220.184, those enumerated in s. 220.186,
2055 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2056 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2057 those enumerated in s. 220.1876, those enumerated in s.
2058 220.1877, those enumerated in s. 220.1878, those enumerated in
2059 s. 220.193, those enumerated in former s. 288.9916, those
2060 enumerated in former s. 220.1899, those enumerated in former s.
2061 220.194, those enumerated in s. 220.196, those enumerated in s.
2062 220.198, those enumerated in s. 220.1915, those enumerated in s.
2063 220.199, ~~and~~ those enumerated in s. 220.1991, and those
2064 enumerated in s. 220.1992.

2065 Section 37. Effective upon this act becoming a law,
2066 paragraph (n) of subsection (1) and paragraph (c) of subsection
2067 (2) of section 220.03, Florida Statutes, are amended to read:

2068 220.03 Definitions.—

2069 (1) SPECIFIC TERMS.—When used in this code, and when not
2070 otherwise distinctly expressed or manifestly incompatible with



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2071 the intent thereof, the following terms shall have the following
2072 meanings:

2073 (n) "Internal Revenue Code" means the United States
2074 Internal Revenue Code of 1986, as amended and in effect on
2075 January 1, 2024 ~~2023~~, except as provided in subsection (3).

2076 (2) DEFINITIONAL RULES.—When used in this code and neither
2077 otherwise distinctly expressed nor manifestly incompatible with
2078 the intent thereof:

2079 (c) Any term used in this code has the same meaning as when
2080 used in a comparable context in the Internal Revenue Code and
2081 other statutes of the United States relating to federal income
2082 taxes, as such code and statutes are in effect on January 1,
2083 2024 ~~2023~~. However, if subsection (3) is implemented, the
2084 meaning of a term shall be taken at the time the term is applied
2085 under this code.

2086 Section 38. (1) The amendment made by this act to s.
2087 220.03, Florida Statutes, operates retroactively to January 1,
2088 2024.

2089 (2) This section shall take effect upon becoming a law.

2090 Section 39. Section 220.19, Florida Statutes, is amended to
2091 read:

2092 220.19 Child care tax credits.—

2093 (1) For taxable years beginning on or after January 1,
2094 2024, there is allowed a credit pursuant to s. 402.261 against
2095 any tax due for a taxable year under this chapter after the
2096 application of any other allowable credits by the taxpayer. The
2097 credit must be earned pursuant to s. 402.261 on or before the
2098 date the taxpayer is required to file a return pursuant to s.
2099 220.222. ~~If the credit granted under this section is not fully~~



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2100 ~~used in any one year because of insufficient tax liability on~~
2101 ~~the part of the corporation, the unused amount may be carried~~
2102 ~~forward for a period not to exceed 5 years. The carryover credit~~
2103 ~~may be used in a subsequent year when the tax imposed by this~~
2104 ~~chapter for that year exceeds the credit for which the~~
2105 ~~corporation is eligible in that year under this section after~~
2106 ~~applying the other credits and unused carryovers in the order~~
2107 ~~provided by s. 220.02(8).~~

2108 (2) A taxpayer that files a consolidated return in this
2109 state as a member of an affiliated group under s. 220.131(1) may
2110 be allowed the credit on a consolidated return basis; however,
2111 the total credit taken by the affiliated group is subject to the
2112 limitation established under s. 402.261(2) (d). ~~If a corporation~~
2113 ~~receives a credit for child care facility startup costs, and the~~
2114 ~~facility fails to operate for at least 5 years, a pro rata share~~
2115 ~~of the credit must be repaid, in accordance with the formula:~~

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

2117 ~~Where:~~

2118 ~~(a) "A" is the amount in dollars of the required repayment.~~

2119 ~~(b) "C" is the total credits taken by the corporation for~~
2120 ~~child care facility startup costs.~~

2121 ~~(c) "N" is the number of months the facility was in~~
2122 ~~operation.~~

2123
2124 ~~This repayment requirement is inapplicable if the corporation~~
2125 ~~goes out of business or can demonstrate to the department that~~
2126 ~~its employees no longer want to have a child care facility.~~

2127 (3) The provisions of s. 402.261 apply to the credit
2128 authorized by this section.



2129 (4) If a taxpayer applies and is approved for a credit
2130 under s. 402.261 after timely requesting an extension to file
2131 under s. 220.222(2):

2132 (a) The credit does not reduce the amount of tax due for
2133 purposes of the department's determination as to whether the
2134 taxpayer was in compliance with the requirement to pay tentative
2135 taxes under ss. 220.222 and 220.32.

2136 (b) The taxpayer's noncompliance with the requirement to
2137 pay tentative taxes shall result in the revocation and
2138 rescindment of any such credit.

2139 (c) The taxpayer shall be assessed for any taxes,
2140 penalties, or interest due from the taxpayer's noncompliance
2141 with the requirement to pay tentative taxes.

2142 (5) For purposes of calculating the underpayment of
2143 estimated corporate income taxes under s. 220.34, the final
2144 amount due is the amount after credits earned under this section
2145 are deducted. For purposes of determining if a penalty or
2146 interest under s. 220.34(2)(d)1. will be imposed for
2147 underpayment of estimated corporate income tax, a taxpayer may,
2148 after earning a credit under this section, reduce any estimated
2149 payment in that taxable year by the amount of the credit.

2150 Section 40. Subsections (1) through (4) of section
2151 220.1915, Florida Statutes, are amended to read:

2152 220.1915 Credit for qualified railroad reconstruction or
2153 replacement expenditures.—

2154 (1) For purposes of this section:

2155 (a) "Qualified expenditures" means gross expenditures made
2156 in this state by a qualifying railroad during the taxable year
2157 in which the credit is claimed, provided such expenditures were



2158 made on track that was owned or leased by a qualifying railroad
2159 on the last day of the prior calendar year, and were:

2160 1. For the maintenance, reconstruction, or replacement of
2161 railroad infrastructure, including track, roadbed, bridges,
2162 industrial leads and sidings, or track-related structures which
2163 were owned or leased by the qualifying railroad; or

2164 2. For new construction by the qualifying railroad of
2165 industrial leads, switches, spurs and sidings, and extensions of
2166 existing sidings located in this state.

2167 (b) "Qualifying railroad" means any ~~taxpayer that was a~~
2168 Class II or Class III railroad operating in this state on the
2169 last day of the calendar year prior to the taxable year for
2170 which the credit is claimed, pursuant to the classifications in
2171 effect for that year as set by the United States Surface
2172 Transportation Board or its successor.

2173 (2) (a) For taxable years beginning on or after January 1,
2174 2023, a qualifying railroad is eligible for a credit against the
2175 tax imposed by this chapter if it has qualified expenditures in
2176 this state in the taxable year.

2177 (b) The credit allowed under this section is equal to 50
2178 percent of a qualifying railroad's qualified expenditures
2179 incurred in this state in the taxable year, as limited by
2180 paragraph (c).

2181 (c) The amount of the credit may not exceed the product of
2182 \$3,500 and the number of miles of railroad track owned or leased
2183 within this state by the qualifying railroad as of the end of
2184 the calendar year prior to the taxable year in which the
2185 qualified expenditures were incurred. The Department of
2186 Transportation shall certify to the department the number of



2187 miles of railroad track within this state that each qualifying
2188 railroad owned or leased on the last day of each calendar year.
2189 Such certification must be provided to the department no later
2190 than the last business day of January for the prior year ending
2191 December 31.

2192 (3) (a) A qualifying railroad must submit to the department
2193 ~~with its return~~ an application including any documentation or
2194 information required by the department to demonstrate
2195 eligibility for the credit allowed under this section. Such
2196 application must specify the taxable year for which the credit
2197 is requested, and may be filed at any time during that taxable
2198 year once the qualifying expenditures have been made. The
2199 application must be filed no later than May 1 of the year
2200 following the year in which the qualifying expenditures were
2201 made.

2202 (b) Only one application may be filed per qualifying
2203 railroad per taxable year. If the qualifying railroad is not a
2204 ~~taxpayer under this chapter, the qualifying railroad must submit~~
2205 ~~the required application including any documentation or~~
2206 ~~information required by the department directly to the~~
2207 ~~department no later than May 1 of the calendar year following~~
2208 ~~the year in which the qualified expenditures were made, in~~
2209 ~~accordance with rules adopted by the department.~~

2210 (c) The qualifying railroad must include an affidavit
2211 certifying that all information contained in the application is
2212 true and correct, and supporting documentation must include any
2213 relevant information, as determined by the rules of the
2214 department, to verify eligibility of qualified expenditures made
2215 in this state for the credit allowed under this section. The



2216 supporting documentation must include, but is not limited to,
2217 the following:

2218 1. The number of track miles owned or leased in this state
2219 by the qualifying railroad on the last day of the prior calendar
2220 year. If this number is different than the number provided by
2221 the Department of Transportation under paragraph (2) (c), the
2222 department shall use the number of miles provided by the
2223 Department of Transportation to calculate the limitation for the
2224 credit under that paragraph.

2225 2. The total amount and description of each qualified
2226 expenditure.

2227 3. Financial receipts or other records necessary to verify
2228 the accuracy of the information submitted pursuant to this
2229 subsection.

2230 4. If a copy of any Internal Revenue Service Form 8900, or
2231 its equivalent, ~~is if such documentation was~~ filed with the
2232 Internal Revenue Service for any credit under 26 U.S.C. s. 45G
2233 for which the federal credit related in whole or in part to the
2234 qualified expenditures in this state for which the credit is
2235 sought, such form shall be provided to the department within 60
2236 days of submission to the Internal Revenue Service. Approval of
2237 this credit shall not be delayed until, or contingent upon,
2238 receipt of such form. The department shall retain such form for
2239 any qualifying railroad that is a taxpayer under this chapter
2240 along with records related to the credit until the taxable
2241 period covered by the form is no longer subject to review or
2242 audit by the department.

2243 (d) ~~If the qualifying railroad is a taxpayer under this~~
2244 ~~chapter and the credit earned exceeds the taxpayer's liability~~



2245 ~~under this chapter for that year, or if the qualifying railroad~~
2246 ~~is not a taxpayer under this chapter,~~ The department must issue
2247 a letter to the qualifying railroad within 30 days after receipt
2248 of the completed application indicating the amount of the
2249 approved credit ~~available for carryover or transfer in~~
2250 ~~accordance with subsection (4).~~

2251 (e) The department may consult with the Department of
2252 Transportation regarding the qualifications, ownership, or
2253 classification of any qualifying railroad applying for a credit
2254 under this section. The Department of Transportation shall
2255 provide technical assistance, when requested by the department,
2256 on any technical audits performed pursuant to this section, in
2257 addition to providing the annual certification under paragraph
2258 (2) (c).

2259 (4) (a) If the credit granted under this section is not
2260 fully used in any one taxable year because of insufficient tax
2261 liability on the part of the qualifying railroad, or because the
2262 qualifying railroad is not subject to tax under this chapter,
2263 the unused amount may be carried forward for a period not to
2264 exceed 5 taxable years or may be transferred in accordance with
2265 paragraph (b). The carryover or transferred credit may be used
2266 in the year approved or any of the 5 subsequent taxable years,
2267 when the tax imposed by this chapter for that taxable year
2268 exceeds the credit for which the qualifying railroad or
2269 transferee under paragraph (b) is eligible in that taxable year
2270 under this subsection, after applying the other credits and
2271 unused carryovers in the order provided by s. 220.02(8).

2272 (b)1. The credit under this section may be transferred, in
2273 whole or in part:



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2274 a. By written agreement to a taxpayer subject to the tax
2275 under this chapter and that either transports property using the
2276 rail facilities of any ~~the~~ qualifying railroad or furnishes
2277 railroad-related property or services, as those terms are
2278 defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in
2279 this state, or is a railroad, ~~as those terms are defined in 26~~
2280 ~~C.F.R. s. 1.45G-1(b)~~; and

2281 b. At any time after receipt of approval in paragraph
2282 (3) (d), or during the 5 taxable years following the taxable year
2283 the credit was originally earned by the qualifying railroad.

2284 2. The written agreement required for transfer under this
2285 paragraph shall:

2286 a. Be filed jointly by the qualifying railroad and the
2287 transferee with the department within 30 days after the
2288 transfer, in accordance with rules adopted by the department;
2289 and

2290 b. Contain all of the following information: the name,
2291 address, and taxpayer identification number for the qualifying
2292 railroad and the transferee; the amount of the credit being
2293 transferred; the taxable year in which the credit was originally
2294 earned by the qualifying railroad; and the remaining taxable
2295 years for which the credit may be claimed.

2296 Section 41. Section 220.1992, Florida Statutes, is created
2297 to read:

2298 220.1992 Individuals with Unique Abilities Tax Credit
2299 Program.—

2300 (1) For purposes of this section, the term:

2301 (a) "Qualified employee" means an individual who has a
2302 disability, as that term is defined in s. 413.801, and has been



2303 employed for at least 6 months by a qualified taxpayer.
2304 (b) "Qualified taxpayer" means a taxpayer who employs a
2305 qualified employee at a business located in this state.
2306 (2) For a taxable year beginning on or after January 1,
2307 2024, a qualified taxpayer is eligible for a credit against the
2308 tax imposed by this chapter in an amount up to \$1,000 for each
2309 qualified employee such taxpayer employed during the taxable
2310 year. The tax credit shall equal one dollar for each hour the
2311 qualified employee worked during the taxable year, up to 1,000
2312 hours.
2313 (3) (a) The department may adopt rules governing the manner
2314 and form of applications for the tax credit and establishing
2315 requirements for the proper administration of the tax credit.
2316 The form must include an affidavit certifying that all
2317 information contained within the application is true and correct
2318 and must require the taxpayer to specify the number of qualified
2319 employees for whom a credit under this section is being claimed
2320 and the number of hours each qualified employee worked during
2321 the taxable year.
2322 (b) The department must approve the tax credit prior to the
2323 taxpayer taking the credit on a return. The department must
2324 approve credits on a first-come, first-served basis. If the
2325 department determines that an application is incomplete, the
2326 department shall notify the taxpayer in writing and the taxpayer
2327 shall have 30 days after receiving such notification to correct
2328 any deficiency. If corrected in a timely manner, the application
2329 must be deemed completed as of the date the application was
2330 first submitted.
2331 (c) A taxpayer may not claim a tax credit of more than



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2332 \$10,000 under this section in any one taxable year.

2333 (d) A taxpayer may carry forward any unused portion of a
2334 tax credit under this section for up to 5 taxable years. The
2335 carryover may be used in a subsequent year when the tax imposed
2336 by this chapter for such year exceeds the credit for such year
2337 under this section after applying the other credits and unused
2338 credit carryovers in the order provided in s. 220.02(8).

2339 (4) The combined total amount of tax credits which may be
2340 granted under this section is \$5 million in each of state fiscal
2341 years 2024-2025, 2025-2026, and 2026-2027.

2342 (5) The department may consult with the Department of
2343 Commerce and the Agency for Persons with Disabilities to
2344 determine if an individual is a qualified employee. The
2345 Department of Commerce and the Agency for Persons with
2346 Disabilities shall provide technical assistance, when requested
2347 by the department, on any such question.

2348 Section 42. Present paragraphs (c) and (d) of subsection
2349 (2) of section 220.222, Florida Statutes, are redesignated as
2350 paragraphs (d) and (e), respectively, and a new paragraph (c) is
2351 added to that subsection, to read:

2352 220.222 Returns; time and place for filing.-

2353 (2)

2354 (c) When a taxpayer has been granted an extension or
2355 extensions of time within which to file its federal income tax
2356 return for any taxable year due to a federally declared disaster
2357 that included locations within this state, and if the
2358 requirements of s. 220.32 are met, the due date of the return
2359 required under this code is automatically extended to 15
2360 calendar days after the due date for such taxpayer's federal



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2361 income tax return, including any extensions provided for such
2362 return for a federally declared disaster. Nothing in this
2363 paragraph affects the authority of the executive director to
2364 order an extension or waiver pursuant to s. 213.055(2).

2365 Section 43. Section 374.986, Florida Statutes, is amended
2366 to read:

2367 374.986 Taxing authority.—

2368 (1) The property appraiser ~~tax-assessor~~, tax collector, and
2369 board of county commissioners of each and every county in said
2370 district, shall, when requested by the board, prepare from their
2371 official records and deliver any and all information that may be
2372 from time to time requested from him or her or them or either of
2373 them by the board regarding the tax valuation, assessments,
2374 collection, and any other information regarding the levy,
2375 assessment, and collection of taxes in each of said counties.

2376 (2) The board may annually assess and levy against the
2377 taxable property in the district a tax not to exceed one-tenth
2378 mill on the dollar for each year, and the proceeds from such tax
2379 shall be used by the district for all expenses of the district
2380 including the purchase price of right-of-way and other property.
2381 The board shall, on or before the 31st day of July of each year,
2382 prepare a tentative annual written budget of the district's
2383 expected income and expenditures. In addition, the board shall
2384 compute a proposed millage rate to be levied as taxes for that
2385 year upon the taxable property in the district for the purposes
2386 of said district. The proposed budget shall be submitted to the
2387 Department of Environmental Protection for its approval. Prior
2388 to adopting a final budget, the district shall comply with the
2389 provisions of s. 200.065, relating to the method of fixing



2390 millage, and shall fix the final millage rate by resolution of
2391 the district and shall also, by resolution, adopt a final budget
2392 pursuant to chapter 200. Copies of such resolutions executed in
2393 the name of the board by its chair, and attested by its
2394 secretary, shall be made and delivered to the county officials
2395 specified in s. 200.065 of each and every county in the
2396 district, to the Department of Revenue, and to the Chief
2397 Financial Officer. Thereupon, it shall be the duty of the
2398 property appraiser ~~assessor~~ of each of said counties to assess,
2399 and the tax collector of each of said counties to collect, a tax
2400 at the rate fixed by said resolution of the board upon all of
2401 the real and personal taxable property in said counties for said
2402 year (and such officers shall perform such duty) and said levy
2403 shall be included in the warrant of the tax assessors of each of
2404 said counties and attached to the assessment roll of taxes for
2405 each of said counties. The tax collectors of each of said
2406 counties shall collect such taxes so levied by the board in the
2407 same manner as other taxes are collected, and shall pay the same
2408 within the time and in the manner prescribed by law, to the
2409 treasurer of the board. It shall be the duty of the Chief
2410 Financial Officer to assess and levy on all railroad lines and
2411 railroad property and telegraph lines and telegraph property in
2412 the district a tax at the rate prescribed by resolution of the
2413 board, and to collect the tax thereon in the same manner as he
2414 or she is required by law to assess and collect taxes for state
2415 and county purposes and to remit the same to the treasurer of
2416 the board. All such taxes shall be held by the treasurer of the
2417 district for the credit of the district and paid out by him or
2418 her as provided herein. The tax collector ~~assessor~~ and property



2419 appraiser of each of said counties shall be entitled to payment
2420 as provided for by general laws.

2421 Section 44. Section 402.261, Florida Statutes, is created
2422 to read:

2423 402.261 Child care tax credits.—

2424 (1) For purposes of this section, the term:

2425 (a) "Department" means the Department of Revenue.

2426 (b) "Division" means the Division of Alcoholic Beverages
2427 and Tobacco of the Department of Business and Professional
2428 Regulation.

2429 (c) "Eligible child" means the child or grandchild of an
2430 employee of a taxpayer, if such employee is the child or
2431 grandchild's caregiver as defined in s. 39.01.

2432 (d) "Eligible child care facility" means a child care
2433 facility that:

2434 1. Is licensed under s. 402.305; or

2435 2. Is exempt from licensure under s. 402.316.

2436 (e) "Employee" includes full-time employees and part-time
2437 employees who work an average of at least 20 hours per week.

2438 (f) "Maximum annual tax credit amount" means, for any state
2439 fiscal year, the sum of the amount of tax credits approved under
2440 this section, including tax credits to be taken under s.

2441 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
2442 which are approved for taxpayers whose taxable years begin on or
2443 after January 1 of the calendar year preceding the start of the
2444 applicable state fiscal year.

2445 (g) "Tax due" means any tax required under chapter 211,
2446 chapter 220, chapter 561, or chapter 624, or due under chapter
2447 212 from a direct pay permitholder as a result of a direct pay



2448 permit held pursuant to s. 212.183.

2449 (2) (a) A taxpayer who operates an eligible child care
2450 facility for the taxpayer's employees is allowed a credit of 50
2451 percent of the startup costs of such facility against any tax
2452 due for the taxable year such facility begins operation as an
2453 eligible child care facility. The maximum credit amount a
2454 taxpayer may be granted in a taxable year under this paragraph
2455 is based on the average number of employees employed by the
2456 taxpayer during such year. For an employer that employed:

- 2457 1. One to 19 employees, the maximum credit is \$1 million.
2458 2. Twenty to 250 employees, the maximum credit is \$500,000.
2459 3. More than 250 employees, the maximum credit is \$250,000.

2460 (b) A taxpayer who operates an eligible child care facility
2461 for the taxpayer's employees is allowed a credit of \$300 per
2462 month for each eligible child enrolled in such facility against
2463 any tax due for the taxable year. The maximum credit amount a
2464 taxpayer may be granted in a taxable year under this paragraph
2465 is based on the average number of employees employed by the
2466 taxpayer during such year. For an employer that employed:

- 2467 1. One to 19 employees, the maximum credit is \$50,000.
2468 2. Twenty to 250 employees, the maximum credit is \$500,000.
2469 3. More than 250 employees, the maximum credit is \$1
2470 million.

2471 (c) A taxpayer who makes payments to an eligible child care
2472 facility in the name and for the benefit of an employee employed
2473 by the taxpayer whose eligible child attends such facility is
2474 allowed a credit of 100 percent of the amount of such payments
2475 against any tax due for the taxable year up to a maximum credit
2476 of \$3,600 per child per taxable year. The taxpayer may make



2477 payments directly to the eligible child care facility or
2478 contract with an early learning coalition to process payments.
2479 The maximum credit amount a taxpayer may be granted in a taxable
2480 year under this paragraph is based on the average number of
2481 employees employed by the taxpayer during such year. For an
2482 employer that employed:

- 2483 1. One to 19 employees, the maximum credit is \$50,000.
- 2484 2. Twenty to 250 employees, the maximum credit is \$500,000.
- 2485 3. More than 250 employees, the maximum credit is \$1
2486 million.

2487 (d) A taxpayer may qualify for a tax credit under more than
2488 one paragraph of this subsection; however, the total credit
2489 taken by such taxpayers in a single taxable year may not exceed
2490 the sum total of the maximum credit they are granted under each
2491 applicable paragraph.

2492 (e) For state fiscal years 2024-2025, 2025-2026, and 2026-
2493 2027, the maximum annual tax credit amount is \$5 million.

2494 (3) (a) If the credit granted under this section is not
2495 fully used within the specified state fiscal year for credits
2496 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
2497 due for the specified taxable year for credits under s. 220.19
2498 or s. 624.5107, because of insufficient tax liability on the
2499 part of the taxpayer, the unused amount may be carried forward
2500 for a period not to exceed 5 years. For purposes of s. 220.19, a
2501 credit carried forward may be used in a subsequent year after
2502 applying the other credits and unused carryovers in the order
2503 provided by s. 220.02(8).

2504 (b)1. If a taxpayer receives a credit for startup costs
2505 pursuant to paragraph (2) (a), and the eligible child care



2506 facility fails to operate for at least 5 years, a pro rata share
2507 of the credit must be repaid, in accordance with the formula:

2508
$$A = C \times (1 - (N/60))$$

2509 Where:

2510 a. "A" is the amount, in dollars, of the required
2511 repayment.

2512 b. "C" is the total credits taken by the taxpayer for
2513 eligible child care facility startup costs against a tax due
2514 under this section.

2515 c. "N" is the number of months the eligible child care
2516 facility was in operation.

2517 2. A taxpayer who is required to repay a pro rata share of
2518 the credit under this paragraph shall file an amended return
2519 with the department, or such other report as the department
2520 prescribes by rule, and pay such amount within 60 days after the
2521 last day of operation of the eligible child care facility. The
2522 department shall distribute such funds in accordance with the
2523 applicable statutory provision for the tax against which such
2524 credit was taken by that taxpayer.

2525 (4) (a) A taxpayer may claim a credit only for the creation
2526 or operation of, or payments to, an eligible child care
2527 facility.

2528 (b) The services of an eligible child care facility for
2529 which a taxpayer claims a credit under paragraph (2) (b) must be
2530 available to all employees employed by the taxpayer, or must be
2531 allocated on a first-come, first-served basis, and must be used
2532 by at least one eligible child.

2533 (c) Two or more taxpayers may jointly establish and operate
2534 an eligible child care facility according to the provisions of



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2535 this section. If two or more taxpayers choose to jointly
2536 establish and operate an eligible child care facility, or cause
2537 a not-for-profit taxpayer to establish and operate an eligible
2538 child care facility, the taxpayers must file a joint
2539 application, or the not-for-profit taxpayer may file an
2540 application, pursuant to subsection (5) setting forth the
2541 taxpayers' proposal. The participating taxpayers may proportion
2542 the available credits in any manner they choose. In the event
2543 the child care facility does not operate for 5 years, the
2544 repayment required under paragraph (3)(b) must be allocated
2545 among, and apply to, the participating taxpayers in the
2546 proportion that such taxpayers received the credit under this
2547 section.

2548 (d) Child care payments for which a taxpayer claims a
2549 credit under paragraph (2)(c) may not exceed the amount charged
2550 by the eligible child care facility for other children of like
2551 age and ability of persons not employed by the taxpayer.

2552 (5) Beginning October 1, 2024, a taxpayer may submit an
2553 application to the department for the purposes of determining
2554 qualification for a credit under this section. The department
2555 must approve the application for the credit before the taxpayer
2556 is authorized to claim the credit on a return.

2557 (a) The application must include:

2558 1.a. For a credit under paragraph (2)(a), a proposal for
2559 establishing an eligible child care facility for use by its
2560 employees, the number of eligible children expected to be
2561 enrolled, and the expected date operations will begin. A credit
2562 may not be claimed on a return until operations have begun. If
2563 the facility has begun to operate, the application must show the



2564 number of eligible children enrolled and the date the operation
2565 began.

2566 b. For a credit under paragraph (2) (b), the total number of
2567 eligible children for whom child care will be provided at the
2568 eligible child care facility and the total number of months the
2569 facility is expected to operate during the taxable year in which
2570 the credit will be earned.

2571 c. For a credit under paragraph (2) (c), the total number of
2572 eligible children for whom child care payments will be paid and
2573 the estimated total annual amount of such payments during the
2574 taxable year in which the credit will be earned.

2575 2. The taxable year in which the credit is expected to be
2576 earned. A taxpayer may apply for a credit to be used for a prior
2577 taxable year at any time before the date on which the taxpayer
2578 is required to file a return for that year pursuant to s.
2579 220.222.

2580 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
2581 a statement signed by a person authorized to sign on behalf of
2582 the taxpayer that the facility meets the definition of eligible
2583 child care facility and otherwise qualifies for the credit under
2584 this section. Such statement must be attached to the
2585 application.

2586 (b) The department shall approve tax credits on a first-
2587 come, first-served basis, and must obtain the division's
2588 approval before approving a tax credit under s. 561.1214. Within
2589 10 days after approving or denying an application, the
2590 Department of Revenue shall provide a copy of its approval or
2591 denial letter to the taxpayer.

2592 (6) (a) A taxpayer may not convey, transfer, or assign an



2593 approved tax credit or a carryforward tax credit to another
2594 entity unless all of the assets of the taxpayer are conveyed,
2595 assigned, or transferred in the same transaction. However, a tax
2596 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
2597 or s. 624.5107 may be conveyed, transferred, or assigned between
2598 members of an affiliated group of taxpayers if the type of tax
2599 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
2600 or s. 624.5107 remains the same. A taxpayer shall notify the
2601 department of its intent to convey, transfer, or assign a tax
2602 credit to another member within an affiliated group of
2603 corporations as defined in s. 220.03(1)(b). The amount conveyed,
2604 transferred, or assigned is available to another member of the
2605 affiliated group of corporations upon approval by the
2606 department. The department shall obtain the division's approval
2607 before approving a conveyance, transfer, or assignment of a tax
2608 credit under s. 561.1214.

2609 (b) Within any state fiscal year, a taxpayer may rescind
2610 all or part of a tax credit approved under subsection (5). The
2611 amount rescinded shall become available for that state fiscal
2612 year to another taxpayer approved by the department under this
2613 section. The department must obtain the division's approval
2614 before accepting the rescindment of a tax credit under s.
2615 561.1214. Any amount rescinded under this paragraph must become
2616 available to a taxpayer on a first-come, first-served basis
2617 based on tax credit applications received after the date the
2618 rescindment is accepted by the department.

2619 (c) Within 10 days after approving or denying the
2620 conveyance, transfer, or assignment of a tax credit under
2621 paragraph (a), or the rescindment of a tax credit under



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2622 paragraph (b), the department shall provide a copy of its
2623 approval or denial letter to the taxpayer requesting the
2624 conveyance, transfer, assignment, or rescindment.

2625 (7) (a) The department may adopt rules to administer this
2626 section, including rules for the approval or disapproval of
2627 proposals submitted by taxpayers and rules to provide for
2628 cooperative arrangements between for-profit and not-for-profit
2629 taxpayers.

2630 (b) The department's decision to approve or disapprove a
2631 proposal must be in writing, and, if the proposal is approved,
2632 the decision must state the maximum credit authorized for the
2633 taxpayer.

2634 (c) In addition to its existing audit and investigation
2635 authority, the department may perform any additional financial
2636 and technical audits and investigations, including examining the
2637 accounts, books, or records of the tax credit applicant, which
2638 are necessary to verify the costs included in a credit
2639 application and to ensure compliance with this section.

2640 (d) It is grounds for forfeiture of previously claimed and
2641 received tax credits if the department determines that a
2642 taxpayer received tax credits pursuant to this section to which
2643 the taxpayer was not entitled.

2644 Section 45. Subsection (2) and paragraphs (a) and (b) of
2645 subsection (5) of section 402.62, Florida Statutes, are amended
2646 to read:

2647 402.62 Strong Families Tax Credit.—

2648 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2649 (a) The Department of Children and Families shall designate
2650 as an eligible charitable organization an organization that



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2651 meets all of the following requirements:

2652 1. Is exempt from federal income taxation under s.
2653 501(c)(3) of the Internal Revenue Code.

2654 2. Is a Florida entity formed under chapter 605, chapter
2655 607, or chapter 617 and whose principal office is located in
2656 this state.

2657 3. Provides direct services for at-risk families that do
2658 not have an open dependency case.

2659 4. Provides services to:

2660 a. Prevent child abuse, neglect, abandonment, or
2661 exploitation;

2662 b. Assist fathers in learning and improving parenting
2663 skills or to engage absent fathers in being more engaged in
2664 their children's lives;

2665 c. ~~Provide books to the homes of children eligible for a~~
2666 ~~federal free or reduced-price meals program or those testing~~
2667 ~~below grade level in kindergarten through grade 5;~~

2668 ~~d.~~ Assist families with children who have a chronic illness
2669 or a physical, intellectual, developmental, or emotional
2670 disability; or

2671 ~~d.e.~~ Provide workforce development services to families of
2672 children eligible for a federal free or reduced-price meals
2673 program.

2674 ~~5.4.~~ Provides to the Department of Children and Families
2675 accurate information, including, at a minimum, a description of
2676 the services provided by the organization which are eligible for
2677 funding under this section; the total number of individuals
2678 served through those services during the last calendar year and
2679 the number served during the last calendar year using funding



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2680 under this section; basic financial information regarding the
2681 organization and services eligible for funding under this
2682 section; outcomes for such services; and contact information for
2683 the organization.

2684 ~~6.5.~~ Annually submits a statement, signed under penalty of
2685 perjury by a current officer of the organization, that the
2686 organization meets all criteria to qualify as an eligible
2687 charitable organization, has fulfilled responsibilities under
2688 this section for the previous fiscal year if the organization
2689 received any funding through this credit during the previous
2690 year, and intends to fulfill its responsibilities during the
2691 upcoming year.

2692 ~~7.6.~~ Provides any documentation requested by the Department
2693 of Children and Families to verify eligibility as an eligible
2694 charitable organization or compliance with this section.

2695 (b) The Department of Children and Families may not
2696 designate as an eligible charitable organization an organization
2697 that:

2698 1. Provides abortions or pays for or provides coverage for
2699 abortions; or

2700 2. Has received more than 50 percent of its total annual
2701 revenue, not including revenue received pursuant to a contract
2702 under s. 409.1464, from a federal, state, or local governmental
2703 agency ~~the Department of Children and Families,~~ either directly
2704 or via a contractor of such an agency ~~the department,~~ in the
2705 prior fiscal year.

2706 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2707 AND LIMITATIONS.—

2708 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax



2709 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2710 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
2711 application to the Department of Revenue for a tax credit or
2712 credits to be taken under one or more of s. 211.0253, s.
2713 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
2714 at 9 a.m. on the first day of the calendar year that is not a
2715 Saturday, Sunday, or legal holiday.

2716 1. The taxpayer shall specify in the application each tax
2717 for which the taxpayer requests a credit and the applicable
2718 taxable year for a credit under s. 220.1877 or s. 624.51057 or
2719 the applicable state fiscal year for a credit under s. 211.0253,
2720 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
2721 taxpayer may apply for a credit to be used for a prior taxable
2722 year before the date the taxpayer is required to file a return
2723 for that year pursuant to s. 220.222. For purposes of s.
2724 624.51057, a taxpayer may apply for a credit to be used for a
2725 prior taxable year before the date the taxpayer is required to
2726 file a return for that prior taxable year pursuant to ss.
2727 624.509 and 624.5092. The application must specify the eligible
2728 charitable organization to which the proposed contribution will
2729 be made. The Department of Revenue shall approve tax credits on
2730 a first-come, first-served basis and must obtain the division's
2731 approval before approving a tax credit under s. 561.1213.

2732 2. Within 10 days after approving or denying an
2733 application, the Department of Revenue shall provide a copy of
2734 its approval or denial letter to the eligible charitable
2735 organization specified by the taxpayer in the application.

2736 Section 46. For the \$20 million in additional credit under
2737 s. 402.62, Florida Statutes, available for fiscal year 2024-2025



2738 pursuant to changes made by this act, a taxpayer may submit an
2739 application to the Department of Revenue beginning at 9 a.m. on
2740 July 1, 2024.

2741 Section 47. Subsection (1) of section 413.4021, Florida
2742 Statutes, is amended to read:

2743 413.4021 Program participant selection; tax collection
2744 enforcement diversion program.—The Department of Revenue, in
2745 coordination with the Florida Association of Centers for
2746 Independent Living and the Florida Prosecuting Attorneys
2747 Association, shall select judicial circuits in which to operate
2748 the program. The association and the state attorneys' offices
2749 shall develop and implement a tax collection enforcement
2750 diversion program, which shall collect revenue due from persons
2751 who have not remitted their collected sales tax. The criteria
2752 for referral to the tax collection enforcement diversion program
2753 shall be determined cooperatively between the state attorneys'
2754 offices and the Department of Revenue.

2755 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
2756 revenues collected from the tax collection enforcement diversion
2757 program shall be deposited into the special reserve account of
2758 the Florida Association of Centers for Independent Living, to be
2759 used to administer the James Patrick Memorial Work Incentive
2760 Personal Attendant Services and Employment Assistance Program
2761 and to contract with the state attorneys participating in the
2762 tax collection enforcement diversion program in an amount of not
2763 more than \$75,000 for each state attorney.

2764 Section 48. Present paragraph (b) of subsection (1) of
2765 section 561.121, Florida Statutes, is redesignated as paragraph
2766 (c), and a new paragraph (b) is added to that subsection, to



2767 read:
2768 561.121 Deposit of revenue.—
2769 (1) All state funds collected pursuant to ss. 563.05,
2770 564.06, 565.02(9), and 565.12 shall be paid into the State
2771 Treasury and disbursed in the following manner:
2772 (b)1. After the distribution in paragraph (a), from the
2773 remainder of the funds collected pursuant to ss. 563.05, 564.06,
2774 565.02(9), and 565.12, 13 percent of monthly collections shall
2775 be paid in the following shares:
2776 a. One-third to the University of Miami Sylvester
2777 Comprehensive Cancer Center;
2778 b. One-sixth to the Brain Tumor Immunotherapy Program at
2779 the University of Florida Health Shands Cancer Center;
2780 c. One-sixth to the Norman Fixel Institute for Neurological
2781 Diseases at the University of Florida; and
2782 d. One-third to the Mayo Clinic Comprehensive Cancer Center
2783 in Jacksonville.
2784 2. The distributions in subparagraph 1. may not exceed \$30
2785 million per fiscal year.
2786 3. These funds are appropriated monthly, to be used for
2787 lawful purposes, including constructing, furnishing, equipping,
2788 financing, operating, and maintaining cancer research and
2789 clinical and related facilities, and furnishing, equipping,
2790 operating, and maintaining other properties owned or leased by
2791 the University of Miami Sylvester Comprehensive Cancer Center,
2792 the University of Florida Health Shands Cancer Center, and the
2793 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
2794 constructing, furnishing, equipping, financing, operating, and
2795 maintaining neurological disease research and clinical and



2796 related facilities, and furnishing, equipping, operating, and
2797 maintaining other properties, owned or leased by the Norman
2798 Fixel Institute for Neurological Diseases at the University of
2799 Florida. Moneys distributed pursuant to this paragraph may not
2800 be used to secure bonds or other forms of indebtedness nor be
2801 pledged for debt service. This paragraph is repealed June 30,
2802 2054.

2803 Section 49. Section 561.1214, Florida Statutes, is created
2804 to read:

2805 561.1214 Child care tax credits.—Beginning January 1, 2024,
2806 there is allowed a credit pursuant to s. 402.261 against any tax
2807 due under s. 563.05, s. 564.06, or s. 565.12, except excise
2808 taxes imposed on wine produced by manufacturers in this state
2809 from products grown in this state. However, a credit allowed
2810 under this section may not exceed 90 percent of the tax due on
2811 the return on which the credit is taken. For purposes of the
2812 distributions of tax revenue under ss. 561.121 and 564.06(10),
2813 the division shall disregard any tax credits allowed under this
2814 section to ensure that any reduction in tax revenue received
2815 which is attributable to the tax credits results only in a
2816 reduction in distributions to the General Revenue Fund. The
2817 provisions of s. 402.261 apply to the credit authorized by this
2818 section.

2819 Section 50. Notwithstanding the expiration date in section
2820 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
2821 Statutes, is reenacted to read:

2822 571.26 Florida Agricultural Promotional Campaign Trust
2823 Fund.—There is hereby created the Florida Agricultural
2824 Promotional Campaign Trust Fund within the Department of



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2825 Agriculture and Consumer Services to receive all moneys related
2826 to the Florida Agricultural Promotional Campaign. Moneys
2827 deposited in the trust fund shall be appropriated for the sole
2828 purpose of implementing the Florida Agricultural Promotional
2829 Campaign, except for money deposited in the trust fund pursuant
2830 to s. 212.20(6)(d)6.h., which shall be held separately and used
2831 solely for the purposes identified in s. 571.265.

2832 Section 51. Section 41 of chapter 2023-157, Laws of
2833 Florida, is repealed.

2834 Section 52. Subsection (5) of section 571.265, Florida
2835 Statutes, is amended to read:

2836 571.265 Promotion of Florida thoroughbred breeding and of
2837 thoroughbred racing at Florida thoroughbred tracks; distribution
2838 of funds.—

2839 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
2840 ~~and saved from repeal by the Legislature.~~

2841 Section 53. Subsection (7) of section 624.509, Florida
2842 Statutes, is amended to read:

2843 624.509 Premium tax; rate and computation.—

2844 (7) Credits and deductions against the tax imposed by this
2845 section shall be taken in the following order: deductions for
2846 assessments made pursuant to s. 440.51; credits for taxes paid
2847 under ss. 175.101 and 185.08; credits for income taxes paid
2848 under chapter 220 and the credit allowed under subsection (5),
2849 as these credits are limited by subsection (6); the credit
2850 allowed under s. 624.51057; the credit allowed under s.
2851 624.51058; the credit allowed under s. 624.5107; all other
2852 available credits and deductions.

2853 Section 54. Section 624.5107, Florida Statutes, is amended



2854 to read:
2855 624.5107 Child care tax credits.-
2856 (1) For taxable years beginning on or after January 1,
2857 2024, there is allowed a credit pursuant to s. 402.261 against
2858 any tax due for a taxable year under s. 624.509(1) after
2859 deducting from such tax deductions for assessments made pursuant
2860 to s. 440.51; credits for taxes paid under ss. 175.101 and
2861 185.08; credits for income taxes paid under chapter 220; and the
2862 credit allowed under s. 624.509(5), as such credit is limited by
2863 s. 624.509(6). An insurer claiming a credit against premium tax
2864 liability under this section is not required to pay any
2865 additional retaliatory tax levied under s. 624.5091 as a result
2866 of claiming such credit. Section 624.5091 does not limit such
2867 credit in any manner. ~~If the credit granted under this section~~
2868 ~~is not fully used in any one year because of insufficient tax~~
2869 ~~liability on the part of the insurer, the unused amount may be~~
2870 ~~carried forward for a period not to exceed 5 years. The~~
2871 ~~carryover credit may be used in a subsequent year when the tax~~
2872 ~~imposed by s. 624.509 or s. 624.510 for that year exceeds the~~
2873 ~~credit for which the insurer is eligible in that year under this~~
2874 ~~section.~~
2875 (2) For purposes of determining whether a penalty under s.
2876 624.5092 will be imposed, an insurer, after earning a credit
2877 under s. 624.5107 for a taxable year, may reduce any installment
2878 payment for such taxable year of 27 percent of the amount of the
2879 net tax due as reported on the return for the preceding year
2880 under s. 624.5092(2)(b) by the amount of the credit. ~~If an~~
2881 ~~insurer receives a credit for child care facility startup costs,~~
2882 ~~and the facility fails to operate for at least 5 years, a pro~~



2883 ~~rata share of the credit must be repaid, in accordance with the~~
2884 ~~formula: $A = C \times (1 - (N/60))$, where:~~
2885 ~~(a) "A" is the amount in dollars of the required repayment.~~
2886 ~~(b) "C" is the total credits taken by the insurer for child~~
2887 ~~care facility startup costs.~~
2888 ~~(c) "N" is the number of months the facility was in~~
2889 ~~operation.~~
2890
2891 ~~This repayment requirement is inapplicable if the insurer goes~~
2892 ~~out of business or can demonstrate to the department that its~~
2893 ~~employees no longer want to have a child care facility.~~
2894 (3) The provisions of s. 402.261 apply to the credit
2895 authorized by this section.
2896 Section 55. The amendments made by this act to ss. 220.19,
2897 624.509, and 624.5107, Florida Statutes, and ss. 211.0254,
2898 212.1835, 402.261, and 561.1214, Florida Statutes, as created by
2899 this act, apply retroactively to January 1, 2024.
2900 Section 56. Section 624.5108, Florida Statutes, is created
2901 to read:
2902 624.5108 Property insurance discount to policyholders;
2903 insurance premium deduction; insurer credit for deductions.—
2904 (1) An insurer must deduct the following amounts from the
2905 total charged for the following policies:
2906 (a) For a policy providing residential coverage on a
2907 dwelling, an amount equal to 1.75 percent of the premium, as
2908 defined in s. 627.403.
2909 (b) For a policy providing residential coverage on a
2910 dwelling, the amount charged for the State Fire Marshal
2911 regulatory assessment under s. 624.515.



2912 (c) For a policy, contract, or endorsement providing
2913 personal or commercial lines coverage for the peril of flood or
2914 excess coverage for the peril of flood on any structure or the
2915 contents of personal property contained therein, an amount equal
2916 to 1.75 percent of the premium, as defined in s. 627.403. As
2917 used in this paragraph, the term "flood" has the same meaning as
2918 provided in s. 627.715(1) (b).

2919
2920 For the purposes of this section, residential coverage excludes
2921 tenant coverage.

2922 (2) The deductions under this section apply to policies
2923 that provide coverage for a 12-month period with an effective
2924 date between October 1, 2024, and September 30, 2025. The
2925 deductions amount must be separately stated on the policy
2926 declarations page.

2927 (3) When reporting policy premiums for purposes of
2928 computing taxes levied under s. 624.509, an insurer must report
2929 the full policy premium value before applying deductions under
2930 this section. The deductions provided to policyholders in
2931 subsection (1) do not reduce the direct written premium of the
2932 insurer for any purposes.

2933 (4) For the taxable years beginning on January 1, 2024, and
2934 January 1, 2025, there is allowed a credit of 100 percent of the
2935 amount of deductions provided to policyholders pursuant to
2936 subsection (1) against any tax due under s. 624.509(1) after all
2937 other credits and deductions have been taken in the order
2938 provided in s. 624.509(7).

2939 (5) An insurer claiming a credit against premium tax
2940 liability under this section is not required to pay any



2941 additional retaliatory tax levied under s. 624.5091 as a result
2942 of claiming such credit. Section 624.5091 does not limit the
2943 credit available to insurers in any manner.

2944 (6) If the credit provided for under subsection (4) is not
2945 fully used in any one taxable year because of insufficient tax
2946 liability, the Department of Revenue must refund the unused
2947 amount of credit out of the General Revenue Fund to the insurer.

2948 (7) In the event that an insurer refunds some or all of a
2949 policy that received a deduction pursuant to subsection (1), for
2950 which the insurer has received a credit under subsection (4) or
2951 a refund under subsection (6), the insurer must repay to the
2952 Department of Revenue for deposit into the General Revenue fund
2953 that portion of the credit or refund received by the insurer
2954 that equals the deduction under subsection (1) on the portion of
2955 the policy that was refunded.

2956 (8) Every insurer required to provide a premium deduction
2957 under this section must include all of the following information
2958 with its quarterly and annual statements under s. 624.424:

2959 (a) The number of policies that received a deduction under
2960 this section during the period covered by the statement.

2961 (b) The total amount of deductions provided by the insurer
2962 during the period covered by the statement.

2963 (c) The total premium related to insurance policies
2964 providing residential coverage on a dwelling.

2965 (d) The total premium related to policies, contracts, or
2966 endorsements providing personal or commercial lines coverage for
2967 the peril of flood or excess coverage for the peril of flood on
2968 any structure or the contents of personal property contained
2969 therein.



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2970 (9) The office must include the same information required
2971 under subsection (8) in the reports required under s. 624.315.

2972 (10) In addition to its existing audit and investigation
2973 authority, the Department of Revenue may perform any additional
2974 financial and technical audits and investigations, including
2975 examining the accounts, books, and records of an insurer
2976 claiming a credit under subsection (4), which are necessary to
2977 verify the information included in the tax return and to ensure
2978 compliance with this section. The office shall provide technical
2979 assistance when requested by the Department of Revenue on any
2980 technical audits or examinations performed pursuant to this
2981 section.

2982 (11) In addition to its existing examination authority and
2983 duties under s. 624.316, the office shall examine the
2984 information required to be reported under subsection (8) and
2985 shall take corrective measures as provided in ss. 624.310(5) and
2986 624.4211 for any insurer not in compliance with this section.

2987 (12) The Department of Revenue and the office are
2988 authorized, and all conditions are deemed met, to adopt
2989 emergency rules pursuant to s. 120.54(4) to implement the
2990 provisions of this section. Notwithstanding any other provision
2991 of law, emergency rules adopted pursuant to this subsection are
2992 effective for 6 months after adoption and may be renewed during
2993 the pendency of procedures to adopt permanent rules addressing
2994 the subject of the emergency rules.

2995 (13) This section is repealed December 31, 2030.
2996 Section 57. Disaster preparedness supplies; sales tax
2997 holiday.-

2998 (1) The tax levied under chapter 212, Florida Statutes, may



2999 not be collected during the period from June 1, 2024, through
3000 June 14, 2024, or during the period from August 24, 2024,
3001 through September 6, 2024, on the sale of:

3002 (a) A portable self-powered light source with a sales price
3003 of \$40 or less.

3004 (b) A portable self-powered radio, two-way radio, or
3005 weather-band radio with a sales price of \$50 or less.

3006 (c) A tarpaulin or other flexible waterproof sheeting with
3007 a sales price of \$100 or less.

3008 (d) An item normally sold as, or generally advertised as, a
3009 ground anchor system or tie-down kit with a sales price of \$100
3010 or less.

3011 (e) A gas or diesel fuel tank with a sales price of \$50 or
3012 less.

3013 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
3014 or 9-volt batteries, excluding automobile and boat batteries,
3015 with a sales price of \$50 or less.

3016 (g) A nonelectric food storage cooler with a sales price of
3017 \$60 or less.

3018 (h) A portable generator used to provide light or
3019 communications or preserve food in the event of a power outage
3020 with a sales price of \$3,000 or less.

3021 (i) Reusable ice with a sales price of \$20 or less.

3022 (j) A portable power bank with a sales price of \$60 or
3023 less.

3024 (k) A smoke detector or smoke alarm with a sales price of
3025 \$70 or less.

3026 (l) A fire extinguisher with a sales price of \$70 or less.

3027 (m) A carbon monoxide detector with a sales price of \$70 or



- 3028 less.
- 3029 (n) The following supplies necessary for the evacuation of
- 3030 household pets purchased for noncommercial use:
- 3031 1. Bags of dry dog food or cat food weighing 50 or fewer
- 3032 pounds with a sales price of \$100 or less per bag.
- 3033 2. Cans or pouches of wet dog food or cat food with a sales
- 3034 price of \$10 or less per can or pouch or the equivalent if sold
- 3035 in a box or case.
- 3036 3. Over-the-counter pet medications with a sales price of
- 3037 \$100 or less per item.
- 3038 4. Portable kennels or pet carriers with a sales price of
- 3039 \$100 or less per item.
- 3040 5. Manual can openers with a sales price of \$15 or less per
- 3041 item.
- 3042 6. Leashes, collars, and muzzles with a sales price of \$20
- 3043 or less per item.
- 3044 7. Collapsible or travel-sized food bowls or water bowls
- 3045 with a sales price of \$15 or less per item.
- 3046 8. Cat litter weighing 25 or fewer pounds with a sales
- 3047 price of \$25 or less per item.
- 3048 9. Cat litter pans with a sales price of \$15 or less per
- 3049 item.
- 3050 10. Pet waste disposal bags with a sales price of \$15 or
- 3051 less per package.
- 3052 11. Pet pads with a sales price of \$20 or less per box or
- 3053 package.
- 3054 12. Hamster or rabbit substrate with a sales price of \$15
- 3055 or less per package.
- 3056 13. Pet beds with a sales price of \$40 or less per item.



3057 (2) The tax exemptions provided in this section do not
3058 apply to sales within a theme park or entertainment complex as
3059 defined in s. 509.013(9), Florida Statutes, within a public
3060 lodging establishment as defined in s. 509.013(4), Florida
3061 Statutes, or within an airport as defined in s. 330.27(2),
3062 Florida Statutes.

3063 (3) The Department of Revenue is authorized, and all
3064 conditions are deemed met, to adopt emergency rules pursuant to
3065 s. 120.54(4), Florida Statutes, for the purpose of implementing
3066 this section.

3067 (4) This section shall take effect upon this act becoming a
3068 law.

3069 Section 58. Freedom Month; sales tax holiday.-

3070 (1) The taxes levied under chapter 212, Florida Statutes,
3071 may not be collected on purchases made during the period from
3072 July 1, 2024, through July 31, 2024, on:

3073 (a) The sale by way of admissions, as defined in s.
3074 212.02(1), Florida Statutes, for:

3075 1. A live music event scheduled to be held on any date or
3076 dates from July 1, 2024, through December 31, 2024;

3077 2. A live sporting event scheduled to be held on any date
3078 or dates from July 1, 2024, through December 31, 2024;

3079 3. A movie to be shown in a movie theater on any date or
3080 dates from July 1, 2024, through December 31, 2024;

3081 4. Entry to a museum, including any annual passes;

3082 5. Entry to a state park, including any annual passes;

3083 6. Entry to a ballet, play, or musical theatre performance
3084 scheduled to be held on any date or dates from July 1, 2024,
3085 through December 31, 2024;



3086 7. Season tickets for ballets, plays, music events, or
3087 musical theatre performances;

3088 8. Entry to a fair, festival, or cultural event scheduled
3089 to be held on any date or dates from July 1, 2024, through
3090 December 31, 2024; or

3091 9. Use of or access to private and membership clubs
3092 providing physical fitness facilities from July 1, 2024, through
3093 December 31, 2024.

3094 (b) The retail sale of boating and water activity supplies,
3095 camping supplies, fishing supplies, general outdoor supplies,
3096 residential pool supplies, and electric scooters. As used in
3097 this section, the term:

3098 1. "Boating and water activity supplies" means life jackets
3099 and coolers with a sales price of \$75 or less; recreational pool
3100 tubes, pool floats, inflatable chairs, and pool toys with a
3101 sales price of \$35 or less; safety flares with a sales price of
3102 \$50 or less; water skis, wakeboards, kneeboards, and
3103 recreational inflatable water tubes or floats capable of being
3104 towed with a sales price of \$150 or less; paddleboards and
3105 surfboards with a sales price of \$300 or less; canoes and kayaks
3106 with a sales price of \$500 or less; paddles and oars with a
3107 sales price of \$75 or less; and snorkels, goggles, and swimming
3108 masks with a sales price of \$25 or less.

3109 2. "Camping supplies" means tents with a sales price of
3110 \$200 or less; sleeping bags, portable hammocks, camping stoves,
3111 and collapsible camping chairs with a sales price of \$50 or
3112 less; and camping lanterns and flashlights with a sales price of
3113 \$30 or less.

3114 3. "Electric scooter" means a vehicle having two or fewer



3115 wheels, with or without a seat or saddle for the use of the
3116 rider, which is equipped to be propelled by an electric motor
3117 and which weighs less than 75 pounds, is less than 2 feet wide,
3118 and is designed for a maximum speed of less than 35 miles per
3119 hour, with a sales price of \$500 or less.

3120 4. "Fishing supplies" means rods and reels with a sales
3121 price of \$75 or less if sold individually, or \$150 or less if
3122 sold as a set; tackle boxes or bags with a sales price of \$30 or
3123 less; and bait or fishing tackle with a sales price of \$5 or
3124 less if sold individually, or \$10 or less if multiple items are
3125 sold together. The term does not include supplies used for
3126 commercial fishing purposes.

3127 5. "General outdoor supplies" means sunscreen, sunblock, or
3128 insect repellent with a sales price of \$15 or less; sunglasses
3129 with a sales price of \$100 or less; binoculars with a sales
3130 prices of \$200 or less; water bottles with a sales price of \$30
3131 or less; hydration packs with a sales price of \$50 or less;
3132 outdoor gas or charcoal grills with a sales price of \$250 or
3133 less; bicycle helmets with a sales price of \$50 or less; and
3134 bicycles with a sales price of \$500 or less.

3135 6. "Residential pool supplies" means individual residential
3136 pool and spa replacement parts, nets, filters, lights, and
3137 covers with a sales price of \$100 or less; and residential pool
3138 and spa chemicals purchased by an individual with a sales price
3139 of \$150 or less.

3140 (2) The tax exemptions provided in this section do not
3141 apply to sales within a theme park or entertainment complex as
3142 defined in s. 509.013(9), Florida Statutes, within a public
3143 lodging establishment as defined in s. 509.013(4), Florida



3144 Statutes, or within an airport as defined in s. 330.27(2),
3145 Florida Statutes.

3146 (3) If a purchaser of an admission purchases the admission
3147 exempt from tax pursuant to this section and subsequently
3148 resells the admission, the purchaser must collect tax on the
3149 full sales price of the resold admission.

3150 (4) The Department of Revenue is authorized, and all
3151 conditions are deemed met, to adopt emergency rules pursuant to
3152 s. 120.54(4), Florida Statutes, for the purpose of implementing
3153 this section.

3154 (5) This section shall take effect upon this act becoming a
3155 law.

3156 Section 59. Clothing, wallets, and bags; school supplies;
3157 learning aids and jigsaw puzzles; personal computers and
3158 personal computer-related accessories; sales tax holiday.-

3159 (1) The tax levied under chapter 212, Florida Statutes, may
3160 not be collected during the period from July 29, 2024, through
3161 August 11, 2024, on the retail sale of:

3162 (a) Clothing, wallets, or bags, including handbags,
3163 backpacks, fanny packs, and diaper bags, but excluding
3164 briefcases, suitcases, and other garment bags, having a sales
3165 price of \$100 or less per item. As used in this paragraph, the
3166 term "clothing" means:

3167 1. Any article of wearing apparel intended to be worn on or
3168 about the human body, excluding watches, watchbands, jewelry,
3169 umbrellas, and handkerchiefs; and

3170 2. All footwear, excluding skis, swim fins, roller blades,
3171 and skates.

3172 (b) School supplies having a sales price of \$50 or less per



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3173 item. As used in this paragraph, the term "school supplies"
3174 means pens, pencils, erasers, crayons, notebooks, notebook
3175 filler paper, legal pads, binders, lunch boxes, construction
3176 paper, markers, folders, poster board, composition books, poster
3177 paper, scissors, cellophane tape, glue or paste, rulers,
3178 computer disks, staplers and staples used to secure paper
3179 products, protractors, and compasses.

3180 (c) Learning aids and jigsaw puzzles having a sales price
3181 of \$30 or less. As used in this paragraph, the term "learning
3182 aids" means flashcards or other learning cards, matching or
3183 other memory games, puzzle books and search-and-find books,
3184 interactive or electronic books and toys intended to teach
3185 reading or math skills, and stacking or nesting blocks or sets.

3186 (d) Personal computers or personal computer-related
3187 accessories purchased for noncommercial home or personal use
3188 having a sales price of \$1,500 or less. As used in this
3189 paragraph, the term:

3190 1. "Personal computers" includes electronic book readers,
3191 calculators, laptops, desktops, handhelds, tablets, or tower
3192 computers. The term does not include cellular telephones, video
3193 game consoles, digital media receivers, or devices that are not
3194 primarily designed to process data.

3195 2. "Personal computer-related accessories" includes
3196 keyboards, mice, personal digital assistants, monitors, other
3197 peripheral devices, modems, routers, and nonrecreational
3198 software, regardless of whether the accessories are used in
3199 association with a personal computer base unit. The term does
3200 not include furniture or systems, devices, software, monitors
3201 with a television tuner, or peripherals that are designed or



3202 intended primarily for recreational use.

3203 (2) The tax exemptions provided in this section do not
3204 apply to sales within a theme park or entertainment complex as
3205 defined in s. 509.013(9), Florida Statutes, within a public
3206 lodging establishment as defined in s. 509.013(4), Florida
3207 Statutes, or within an airport as defined in s. 330.27(2),
3208 Florida Statutes.

3209 (3) The tax exemptions provided in this section apply at
3210 the option of the dealer if less than 5 percent of the dealer's
3211 gross sales of tangible personal property in the prior calendar
3212 year consisted of items that would be exempt under this section.
3213 If a qualifying dealer chooses not to participate in the tax
3214 holiday, by July 15, 2024, the dealer must notify the Department
3215 of Revenue in writing of its election to collect sales tax
3216 during the holiday and must post a copy of that notice in a
3217 conspicuous location at its place of business.

3218 (4) The Department of Revenue is authorized, and all
3219 conditions are deemed met, to adopt emergency rules pursuant to
3220 s. 120.54(4), Florida Statutes, for the purpose of implementing
3221 this section.

3222 (5) This section shall take effect upon this act becoming a
3223 law.

3224 Section 60. Tools commonly used by skilled trade workers;
3225 Tool Time sales tax holiday.-

3226 (1) The tax levied under chapter 212, Florida Statutes, may
3227 not be collected during the period from September 1, 2024,
3228 through September 7, 2024, on the retail sale of:

3229 (a) Hand tools with a sales price of \$50 or less per item.

3230 (b) Power tools with a sales price of \$300 or less per



- 3231 item.
- 3232 (c) Power tool batteries with a sales price of \$150 or less
- 3233 per item.
- 3234 (d) Work gloves with a sales price of \$25 or less per pair.
- 3235 (e) Safety glasses with a sales price of \$50 or less per
- 3236 pair, or the equivalent if sold in sets of more than one pair.
- 3237 (f) Protective coveralls with a sales price of \$50 or less
- 3238 per item.
- 3239 (g) Work boots with a sales price of \$175 or less per pair.
- 3240 (h) Tool belts with a sales price of \$100 or less per item.
- 3241 (i) Duffle bags or tote bags with a sales price of \$50 or
- 3242 less per item.
- 3243 (j) Tool boxes with a sales price of \$75 or less per item.
- 3244 (k) Tool boxes for vehicles with a sales price of \$300 or
- 3245 less per item.
- 3246 (l) Industry textbooks and code books with a sales price of
- 3247 \$125 or less per item.
- 3248 (m) Electrical voltage and testing equipment with a sales
- 3249 price of \$100 or less per item.
- 3250 (n) LED flashlights with a sales price of \$50 or less per
- 3251 item.
- 3252 (o) Shop lights with a sales price of \$100 or less per
- 3253 item.
- 3254 (p) Handheld pipe cutters, drain opening tools, and
- 3255 plumbing inspection equipment with a sales price of \$150 or less
- 3256 per item.
- 3257 (q) Shovels with a sales price of \$50 or less.
- 3258 (r) Rakes with a sales price of \$50 or less.
- 3259 (s) Hard hats and other head protection with a sales price



3260 of \$100 or less.

3261 (t) Hearing protection items with a sales price of \$75 or

3262 less.

3263 (u) Ladders with a sales price of \$250 or less.

3264 (v) Fuel cans with a sales price of \$50 or less.

3265 (w) High visibility safety vests with a sales price of \$30

3266 or less.

3267 (2) The tax exemptions provided in this section do not

3268 apply to sales within a theme park or entertainment complex as

3269 defined in s. 509.013(9), Florida Statutes, within a public

3270 lodging establishment as defined in s. 509.013(4), Florida

3271 Statutes, or within an airport as defined in s. 330.27(2),

3272 Florida Statutes.

3273 (3) The Department of Revenue is authorized, and all

3274 conditions are deemed met, to adopt emergency rules pursuant to

3275 s. 120.54(4), Florida Statutes, for the purpose of implementing

3276 this section.

3277 Section 61. (1) The Department of Revenue is authorized,

3278 and all conditions are deemed met, to adopt emergency rules

3279 pursuant to s. 120.54(4), Florida Statutes, to implement the

3280 amendments made by this act to ss. 206.9931, 212.05, 212.054,

3281 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107,

3282 Florida Statutes, and the creation by this act of ss. 211.0254,

3283 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.

3284 Notwithstanding any other provision of law, emergency rules

3285 adopted pursuant to this subsection are effective for 6 months

3286 after adoption and may be renewed during the pendency of

3287 procedures to adopt permanent rules addressing the subject of

3288 the emergency rules.



3289 (2) This section shall take effect upon this act becoming a
3290 law and expires July 1, 2027.

3291 Section 62. (1) For fiscal year 2024-2025, the sum of
3292 \$200,000 is appropriated from the General Revenue Fund to the
3293 Department of Revenue to offset the reductions in ad valorem tax
3294 revenue experienced by fiscally constrained counties, as defined
3295 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
3296 Florida Statutes.

3297 (2) To participate in the distribution of the
3298 appropriation, each affected taxing jurisdiction must apply to
3299 the Department of Revenue by October 1, 2024, and provide
3300 documentation supporting the taxing jurisdiction's reduction in
3301 ad valorem tax revenue in the form and manner prescribed by the
3302 department. The documentation must include a copy of the notice
3303 required by s. 197.319(5)(b), Florida Statutes, from the tax
3304 collector who reports to the affected taxing jurisdiction of the
3305 reduction in ad valorem taxes the taxing jurisdiction will incur
3306 as a result of the implementation of s. 197.319, Florida
3307 Statutes.

3308 (3) The Department of Revenue is authorized, and all
3309 conditions are deemed met, to adopt emergency rules pursuant to
3310 s. 120.54(4), Florida Statutes, for the purpose of implementing
3311 this section.

3312 (4) This section shall take effect upon becoming a law and
3313 is repealed June 30, 2026.

3314 Section 63. For the 2024-2025 fiscal year, the sum of
3315 \$408,604 in nonrecurring funds is appropriated from the General
3316 Revenue Fund to the Department of Revenue for the purpose of
3317 implementing this act.



3318 Section 64. Except as otherwise provided in this act and
3319 except for this section, which shall take effect upon becoming a
3320 law, this act shall take effect July 1, 2024.

3321
3322 ===== T I T L E A M E N D M E N T =====

3323 And the title is amended as follows:

3324 Delete everything before the enacting clause
3325 and insert:

3326 A bill to be entitled
3327 An act relating to taxation; amending s. 192.001,
3328 F.S.; revising the definition of the term "tangible
3329 personal property"; providing retroactive
3330 applicability; amending s. 192.0105, F.S.; providing
3331 that a taxpayer has a right to know certain
3332 information regarding property determined not to have
3333 been entitled to a homestead exemption; amending s.
3334 193.155, F.S.; extending the timeframe for changes,
3335 additions, or improvements following damage or
3336 destruction of a homestead to commence for certain
3337 assessment requirements to apply; requiring property
3338 appraisers to include certain information with notices
3339 of tax liens; providing that back taxes apply only
3340 under certain circumstances; amending s. 193.624,
3341 F.S.; revising the definition of the term "renewable
3342 energy source device"; providing applicability;
3343 amending s. 193.703, F.S.; requiring that the owner be
3344 given a specified timeframe to pay certain taxes,
3345 penalties, and interest prior to a lien being filed;
3346 providing that such lien is subject to certain



3347 provisions; providing that back taxes apply only under
3348 certain circumstances; amending s. 194.037, F.S.;
3349 revising obsolete provisions; amending s. 196.011,
3350 F.S.; requiring that specified persons or entities be
3351 given a specified timeframe to pay certain taxes prior
3352 to a lien being filed; prohibiting the taxpayer from
3353 being assessed certain penalties or interest under
3354 certain circumstances; providing that back taxes apply
3355 only under certain circumstances; amending s. 196.031,
3356 F.S.; extending the timeframe before a property
3357 owner's failure to commence repair or rebuilding of
3358 homestead property constitutes abandonment; amending
3359 s. 196.075, F.S.; requiring that the owner be given a
3360 specified timeframe to pay certain taxes, penalties,
3361 and interest prior to a lien being filed; providing
3362 that such lien is subject to certain provisions;
3363 providing that back taxes apply only under certain
3364 circumstances; amending s. 196.161, F.S.; requiring
3365 property appraisers to include certain information
3366 with notices of tax liens; requiring that the owner be
3367 given a specified timeframe to pay certain taxes,
3368 penalties, and interest prior to a lien being filed;
3369 providing that back taxes apply only under certain
3370 circumstances amending s. 196.1978, F.S.; revising the
3371 definition of the term "newly constructed"; revising
3372 conditions for when multifamily projects are
3373 considered property used for a charitable purpose and
3374 are eligible to receive an ad valorem property tax
3375 exemption; making technical changes; requiring



3376 property appraisers to exempt certain units from ad
3377 valorem property taxes; providing the method for
3378 determining the value of a unit for certain purposes;
3379 requiring property appraisers to review certain
3380 applications and make certain determinations;
3381 authorizing property appraisers to request and review
3382 additional information; authorizing property
3383 appraisers to grant exemptions only under certain
3384 conditions; revising requirements for property owners
3385 seeking a certification notice from the Florida
3386 Housing Finance Corporation; providing that a certain
3387 determination by the corporation does not constitute
3388 an exemption; revising eligibility; conforming
3389 provisions to changes made by the act; amending s.
3390 196.1979, F.S.; revising the value to which a certain
3391 ad valorem property tax exemption applies; revising a
3392 condition of eligibility for vacant residential units
3393 to qualify for a certain ad valorem property tax
3394 exemption; making technical changes; revising the
3395 deadline for an application for exemption; revising
3396 deadlines by which boards and governing bodies must
3397 deliver to or notify the department of the adoption,
3398 repeal, or expiration of certain ordinances; requiring
3399 property appraisers to review certain applications and
3400 make certain determinations; authorizing property
3401 appraisers to request and review additional
3402 information; authorizing property appraisers to grant
3403 exemptions only under certain conditions; providing
3404 the method for determining the value of a unit for



3405 certain purposes; providing for retroactive
3406 applicability; amending s. 196.1978, F.S.; authorizing
3407 a taxing authority, beginning at a specified time, to
3408 elect not to exempt certain property upon adoption of
3409 an ordinance or a resolution; specifying requirements
3410 and limitations for the ordinance or resolution;
3411 providing applicability; specifying duties of the
3412 taxing authority; authorizing certain property owners
3413 to continue to receive an exemption under certain
3414 circumstances; providing applicability; providing an
3415 exemption from ad valorem property tax for property in
3416 a multifamily project if certain conditions are met;
3417 specifying requirements for eligibility and
3418 applications; requiring property appraisers to review
3419 certain applications and make certain determinations;
3420 authorizing property appraisers to request and review
3421 additional information; requiring property appraisers
3422 to grant exemptions under certain condition; providing
3423 the method for determining the value of portions of
3424 property for certain purposes; specifying requirements
3425 for property appraisers in reviewing and granting
3426 exemptions and for improperly granted exemptions;
3427 providing a penalty; providing limitations on
3428 eligibility; providing applicability; amending s.
3429 201.08, F.S.; providing applicability; defining the
3430 term "principal limit"; requiring that certain taxes
3431 be calculated based on the principal limit at a
3432 specified event; providing retroactive operation;
3433 providing construction; amending s. 201.21, F.S.;



3434 exempting all non-interest-bearing promissory notes,
3435 non-interest-bearing nonnegotiable notes, or non-
3436 interest-bearing written obligations, for specified
3437 purposes, from documentary stamp taxes in connection
3438 with the sale of alarm systems; providing for future
3439 repeal of amendments, unless saved from repeal by the
3440 Legislature through reenactment by the Legislature;
3441 providing for effect of amendments by other
3442 provisions; amending s. 206.9931, F.S.; deleting a
3443 registration fee for certain parties; amending s.
3444 206.9955, F.S.; revising the rates of certain taxes on
3445 natural gas fuel for a specified timeframe; reenacting
3446 s. 206.996(1) and (4), F.S., relating to monthly
3447 reports by natural gas fuel retailers and deductions,
3448 to incorporate the amendment made to s. 206.9955,
3449 F.S., in references thereto; reenacting s. 206.997,
3450 F.S., relating to state and local alternative fuel
3451 user fee clearing trust funds and distributions, to
3452 incorporate the amendment made to s. 206.9955, F.S.,
3453 in references thereto; creating s. 211.0254, F.S.;
3454 authorizing the use of credits against certain taxes
3455 beginning on a specified date; providing a limitation
3456 on such credits; providing construction; providing
3457 applicability; amending s. 212.0306, F.S.; revising
3458 the necessary vote in a referendum for the levy of a
3459 certain local option food and beverage tax; amending
3460 s. 212.05, F.S.; making technical changes; specifying
3461 the application of an exemption for sales tax for
3462 certain purchasers of boats and aircraft; providing a



3463 sales tax exemption for certain leases and rentals;
3464 amending s. 212.054, F.S.; specifying that certain
3465 purchases are considered a single item for purposes of
3466 discretionary sales surtax; specifying that certain
3467 property sales are deemed to occur in the county where
3468 the purchaser resides, as identified on specified
3469 documents; providing applicability; defining the term
3470 "final adjudication"; providing for the transfer and
3471 disposition of discretionary sales surtaxes under
3472 certain circumstances; providing for the suspension of
3473 discretionary sales surtaxes under certain
3474 circumstances; authorizing certain persons to file a
3475 claim for a refund of discretionary sale surtaxes;
3476 providing for future expiration; amending s. 212.055,
3477 F.S.; deleting a restriction on counties authorized to
3478 levy an indigent care and trauma center surtax;
3479 requiring approval of certain taxes in a referendum;
3480 amending s. 212.11, F.S.; authorizing an automatic
3481 extension for filing returns and remitting sales and
3482 use tax when specified states of emergency are
3483 declared; providing construction; creating s.
3484 212.1835, F.S.; authorizing the use of credits against
3485 certain taxes beginning on a specified date;
3486 authorizing certain expenses and payments to count
3487 toward the tax due; providing construction; providing
3488 applicability; requiring electronic filing of returns
3489 and payment of taxes; amending s. 212.20, F.S.;
3490 deleting the future repeal of provisions related to
3491 annual distributions to the Florida Agricultural



3492 Promotional Campaign Trust Fund; amending s. 213.21,
3493 F.S.; authorizing the department to consider requests
3494 to settle or compromise certain liabilities after
3495 certain time periods have expired, in certain
3496 circumstances; providing a limitation; providing that
3497 certain department decisions are not subject to
3498 review; amending s. 213.67, F.S.; authorizing certain
3499 parties to include additional specified amounts in a
3500 garnishment levy notice; revising methods for delivery
3501 of levy notices; amending s. 220.02, F.S.; revising
3502 the order in which credits may be taken to include a
3503 specified credit; amending s. 220.03, F.S.; revising
3504 the date of adoption of the Internal Revenue Code and
3505 other federal income tax statutes for purposes of the
3506 state corporate income tax; providing retroactive
3507 operation; amending s. 220.19, F.S.; authorizing the
3508 use of credits against certain taxes beginning on a
3509 specified date; revising obsolete provisions;
3510 authorizing certain taxpayers to use the credit in a
3511 specified manner; providing applicability; amending s.
3512 220.1915, F.S.; revising the definitions of the terms
3513 "qualifying expenditures" and "qualifying railroad";
3514 revising a limitation on the amount of the credit for
3515 qualified railroad construction or replacement
3516 expenditures; requiring the Department of
3517 Transportation to certify and provide certain
3518 information to the department by a specified date;
3519 revising application requirements for the credit for
3520 qualified railroad reconstruction or replacement



3521 expenditures; revising requirements for the department
3522 related to the issuance of a certain letter;
3523 conforming provisions to changes made by the act;
3524 revising conditions for carry-forward and transfer of
3525 such credit; creating s. 220.1992, F.S.; defining the
3526 terms "qualified employee" and "qualified taxpayer";
3527 establishing a credit against specified taxes for
3528 taxpayers that employ specified individuals;
3529 specifying the amount of such tax credit; authorizing
3530 the department to adopt rules governing the manner and
3531 form of the application for such tax credit;
3532 specifying requirements for such form; requiring the
3533 department to approve the tax credit prior to the
3534 taxpayer taking the credit; requiring the department
3535 to approve the tax credits in a specified manner;
3536 requiring the department to notify the taxpayer in a
3537 specified manner if the department determines an
3538 application is incomplete; providing that such
3539 taxpayer has a specified timeframe to correct any
3540 deficiency; providing that certain applications are
3541 deemed complete on a specified date; prohibiting
3542 taxpayers from claiming a tax credit of more than a
3543 specified amount; authorizing the carryforward of
3544 credits in a specified manner; providing the maximum
3545 amount of credit that may be granted during specified
3546 fiscal years; authorizing the department to consult
3547 with specified entities for a certain purpose;
3548 amending s. 220.222, F.S.; providing an automatic
3549 extension for the due date for a specified return in



3550 certain circumstances; amending s. 374.986, F.S.;

3551 revising obsolete provisions; creating s. 402.261,

3552 F.S.; defining terms; authorizing certain taxpayers to

3553 receive tax credits for certain actions; providing

3554 requirements for such credits; specifying the maximum

3555 tax credit that may be granted for a specified

3556 timeframe; authorizing tax credits be carried forward;

3557 requiring repayment of tax credits under certain

3558 conditions and using a specified formula; requiring

3559 certain taxpayers to file specified returns and

3560 reports; requiring that certain funds be distributed;

3561 requiring taxpayers to submit applications beginning

3562 on a specified date to receive tax credits; requiring

3563 the application to include certain information;

3564 requiring the Department of Revenue to approve tax

3565 credits in a specified manner; prohibiting the

3566 transfer of a tax credit; providing an exception;

3567 requiring the department to approve certain transfers;

3568 requiring a specified approval before the transfer of

3569 certain credits; authorizing credits to be rescinded

3570 during a specified time period; requiring specified

3571 approval before certain credits may be rescinded;

3572 requiring rescinded credits to be made available for

3573 use in a specified manner; requiring the department to

3574 provide specified letters in a certain time period

3575 with certain information; authorizing the department

3576 to adopt rules; amending s. 402.62, F.S.; revising the

3577 requirements for the Department of Children and

3578 Families in designating eligible charitable



3579 organizations; increasing the Strong Families Tax
3580 Credit cap; specifying when applications may be
3581 submitted to the Department of Revenue; amending s.
3582 413.4021, F.S.; increasing the distribution for a
3583 specified program; amending s. 561.121, F.S.;
3584 providing for a specified distribution to specified
3585 entities of funds collected from certain excise taxes
3586 on alcoholic beverages and license fees on vendors;
3587 prohibiting such distribution from exceeding a certain
3588 amount; providing for the uses of such funds;
3589 prohibiting the use of such moneys for securing bonds;
3590 providing for future repeal; creating s. 561.1214,
3591 F.S.; authorizing the use of credits against certain
3592 taxes beginning on a specified date; providing a
3593 limitation on such credits; providing applicability;
3594 providing construction; reenacting s. 571.26, F.S.,
3595 relating to the Florida Agricultural Promotional
3596 Campaign Trust Fund; repealing s. 41 of chapter 2023-
3597 157, Laws of Florida, which provides for the
3598 expiration and reversion of a specified provision of
3599 law; amending s. 571.265, F.S.; deleting the future
3600 repeal of provisions related to the promotion of
3601 Florida thoroughbred breeding and of thoroughbred
3602 racing; amending s. 624.509, F.S.; revising the order
3603 in which certain credits and deductions may be taken
3604 to incorporate changes made by the act; amending s.
3605 624.5107, F.S.; authorizing the use of credits against
3606 certain taxes beginning on a specified date; providing
3607 a limitation; providing construction; providing



3608 applicability; providing for retroactive application;
3609 creating s. 624.5108, F.S.; requiring insurers to
3610 deduct specified amounts from the premiums for certain
3611 policies; defining the term "flood"; providing
3612 applicability; requiring the deductions amount to be
3613 separately stated; providing reporting requirements;
3614 providing that such deductions do not reduce insurers'
3615 direct written premiums; providing for a credit for a
3616 specified timeframe against insurance premium tax for
3617 insurers in a specified amount; exempting insurers
3618 claiming such credit from retaliatory tax; providing
3619 construction; requiring the department to refund
3620 unused credit under a certain circumstance; requiring
3621 certain insurers to include certain information with
3622 their quarterly and annual statements; requiring the
3623 office to include certain information in certain
3624 reports; authorizing the department to perform
3625 necessary audits and investigations; requiring the
3626 Office of Insurance Regulation to provide technical
3627 assistance; requiring the office to examine certain
3628 information and take corrective measures; authorizing
3629 the department and the office to adopt emergency
3630 rules; providing for future repeal; exempting from
3631 sales and use tax specified disaster preparedness
3632 supplies during specified timeframes; providing
3633 applicability; authorizing the department to adopt
3634 emergency rules; exempting from sales and use tax
3635 admissions to certain events, performances, and
3636 facilities, certain season tickets, and the retail



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3637 sale of certain boating and water activity, camping,
3638 fishing, general outdoor, residential pool supplies
3639 and electric scooters during specified timeframes;
3640 defining terms; providing applicability; authorizing
3641 the department to adopt emergency rules; exempting
3642 from sales and use tax the retail sale of certain
3643 clothing, wallets, bags, school supplies, learning
3644 aids and jigsaw puzzles, and personal computers and
3645 personal computer-related accessories during a
3646 specified timeframe; defining terms; providing
3647 applicability; authorizing certain dealers to opt out
3648 of participating in the tax holiday, subject to
3649 certain requirements; authorizing the department to
3650 adopt emergency rules; exempting from the sales and
3651 use tax the retail sale of certain tools during a
3652 specified timeframe; providing applicability;
3653 authorizing the department to adopt emergency rules;
3654 authorizing the department to adopt emergency rules
3655 for specified provisions; providing for future
3656 expiration; providing an appropriation to offset
3657 certain reductions in ad valorem tax revenue;
3658 authorizing affected fiscally constrained counties to
3659 apply for appropriated funds; specifying application
3660 requirements; authorizing the department to adopt
3661 emergency rules; providing for future repeal;
3662 providing an appropriation; providing effective dates.