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LEGISLATIVE ACTION

Senate

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House

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Floor: 1/RE/2R

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03/07/2024 01:05 PM

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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:



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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:



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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



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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



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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



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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:



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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



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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. Paragraph (a) of subsection (9) of section
286 196.011, Florida Statutes, is amended to read:

287 196.011 Annual application required for exemption.—

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



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



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331 such county or counties. Before a lien may be filed, the person
332 or entity so notified must be given 30 days to pay the taxes.

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

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

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

351 3. The property appraiser shall serve upon an owner that
352 owes back taxes under subparagraph 2. a notice of intent to
353 record in the public records of the county a notice of tax lien
354 against any property owned by that person in the county, and
355 such property must be identified in the notice of tax lien. The
356 property appraiser must include with such notice information
357 explaining why the owner is not entitled to the limitation, the
358 years for which unpaid taxes are due, and the manner in which
359 unpaid taxes have been calculated. Before a lien may be filed,



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360 the person or entity so notified must be given 30 days to pay
361 the taxes.

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

364 196.031 Exemption of homesteads.—

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

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

384 196.075 Additional homestead exemption for persons 65 and
385 older.—

386 (9) (a) If the property appraiser determines that for any
387 year within the immediately previous 10 years a person who was
388 not entitled to the additional homestead exemption under this



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389 section was granted such an exemption, the property appraiser
390 shall serve upon the owner a notice of intent to record in the
391 public records of the county a notice of tax lien against any
392 property owned by that person in the county, and that property
393 must be identified in the notice of tax lien. Any property that
394 is owned by the taxpayer and is situated in this state is
395 subject to the taxes exempted by the improper homestead
396 exemption, plus a penalty of 50 percent of the unpaid taxes for
397 each year and interest at a rate of 15 percent per annum. Before
398 any such lien may be filed, the owner must be given 30 days
399 within which to pay the taxes, penalties, and interest. Such a
400 lien is subject to the procedures and provisions set forth in s.
401 196.161(3).

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

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

413 2. If the person who received the additional homestead
414 exemption under this section as a result of a clerical mistake
415 or omission does not voluntarily disclose to the property
416 appraiser that he or she was not entitled to the homestead
417 exemption before the property appraiser notifies the owner of



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418 the mistake or omission, back taxes shall be due for any year or
419 years that the owner was not entitled to the limitation within
420 the 5 years before the property appraiser notified the owner of
421 the mistake or omission.

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

434 Section 12. Paragraph (b) of subsection (1) of section
435 196.161, Florida Statutes, is amended to read:

436 196.161 Homestead exemptions; lien imposed on property of
437 person claiming exemption although not a permanent resident.—

438 (1)

439 (b)1. In addition, upon determination by the property
440 appraiser that for any year or years within the prior 10 years a
441 person who was not entitled to a homestead exemption was granted
442 a homestead exemption from ad valorem taxes, it shall be the
443 duty of the property appraiser making such determination to
444 serve upon the owner a notice of intent to record in the public
445 records of the county a notice of tax lien against any property
446 owned by that person in the county, and such property shall be



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

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

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

470 b. If the person who received the homestead exemption as a
471 result of a clerical mistake or omission does not voluntarily
472 disclose to the property appraiser that he or she was not
473 entitled to the homestead exemption before the property
474 appraiser notifies the owner of the mistake or omission, back
475 taxes shall be due for any year or years that the owner was not



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476 entitled to the limitation within the 5 years before the
477 property appraiser notified the owner of the mistake or
478 omission.

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

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

490 196.1978 Affordable housing property exemption.—

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

492 1. "Corporation" means the Florida Housing Finance
493 Corporation.

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

499 3. "Substantially completed" has the same meaning as in s.
500 192.042(1).

501 (b) Notwithstanding ss. 196.195 and 196.196, portions of
502 property in a multifamily project are considered property used
503 for a charitable purpose and are eligible to receive an ad
504 valorem property tax exemption if such portions meet all of the



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505 following conditions:

506 1. Provide affordable housing to natural persons or
507 families meeting the income limitations provided in paragraph
508 (d).~~†~~

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

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

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

526 (c) If a unit that in the previous year received ~~qualified~~
527 ~~for~~ the exemption under this subsection and was occupied by a
528 tenant is vacant on January 1, the vacant unit is eligible for
529 the exemption if the use of the unit is restricted to providing
530 affordable housing that would otherwise meet the requirements of
531 this subsection and a reasonable effort is made to lease the
532 unit to eligible persons or families.

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



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

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

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

558 (e) To be eligible to receive an exemption under this
559 subsection, a property owner must submit an application on a
560 form prescribed by the department by March 1 for the exemption,
561 accompanied by a certification notice from the corporation to
562 the property appraiser. The property appraiser shall review the



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563 application and determine whether the applicant meets all of the
564 requirements of this subsection and is entitled to an exemption.

565 A property appraiser may request and review additional
566 information necessary to make such determination. A property
567 appraiser may grant an exemption only for a property for which
568 the corporation has issued a certification notice and which the
569 property appraiser determines is entitled to an exemption.

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

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

576 2. A list of the units for which the property owner seeks
577 an exemption.

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

583 4. A sworn statement, under penalty of perjury, from the
584 applicant restricting the property for a period of not less than
585 3 years to housing persons or families who meet the income
586 limitations under this subsection.

587 (g) The corporation shall review the request for a
588 certification notice and certify whether a property ~~that~~ meets
589 the eligibility criteria of paragraphs (b) and (c) ~~this~~
590 ~~subsection~~. A determination by the corporation regarding a
591 request for a certification notice does not constitute a grant



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592 of an exemption pursuant to this subsection or final agency
593 action pursuant to chapter 120.

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

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

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

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

609 ~~(j)~~ If the property appraiser determines that for any year
610 during the immediately previous 10 years a person who was not
611 entitled to an exemption under this subsection was granted such
612 an exemption, the property appraiser must serve upon the owner a
613 notice of intent to record in the public records of the county a
614 notice of tax lien against any property owned by that person in
615 the county, and that property must be identified in the notice
616 of tax lien. Any property owned by the taxpayer and situated in
617 this state is subject to the taxes exempted by the improper
618 exemption, plus a penalty of 50 percent of the unpaid taxes for
619 each year and interest at a rate of 15 percent per annum. If an
620 exemption is improperly granted as a result of a clerical



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621 mistake or an omission by the property appraiser, the property
622 owner improperly receiving the exemption may not be assessed a
623 penalty or interest.

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

630 (k)~~(l)~~ Property receiving an exemption pursuant to s.
631 196.1979 or units used as a transient public lodging
632 establishment as defined in s. 509.013 are ~~is~~ not eligible for
633 this exemption.

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

647 (m)~~(n)~~ The corporation may adopt rules to implement this
648 section.

649 (n)~~(o)~~ This subsection first applies to the 2024 tax roll



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650 and is repealed December 31, 2059.

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

658 196.1979 County and municipal affordable housing property
659 exemption.—

660 (1)

661 (b) Qualified property may receive an ad valorem property
662 tax exemption of:

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

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

673 (2) If a residential unit that in the previous year
674 received ~~qualified for~~ the exemption under this section and was
675 occupied by a tenant is vacant on January 1, the vacant unit may
676 qualify for the exemption under this section if the use of the
677 unit is restricted to providing affordable housing that would
678 otherwise meet the requirements of this section and a reasonable



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679 effort is made to lease the unit to eligible persons or
680 families.

681 (3) An ordinance granting the exemption authorized by this
682 section must:

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

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

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

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



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708 and the property appraiser within 10 days after its expiration
709 or repeal, but no later than January 1 of the year the repeal or
710 expiration of such exemption will take effect.

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

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

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

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

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

733 196.1978 Affordable housing property exemption.-

734 (3)

735 (o)1. Beginning with the 2025 tax roll, a taxing authority
736 may elect, upon adoption of an ordinance or resolution approved



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737 by a two-thirds vote of the governing body, not to exempt
738 property under sub-subparagraph (d)1.a. located in a county
739 specified pursuant to subparagraph 2., subject to the conditions
740 of this paragraph.

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

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

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

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

764 6. The taxing authority must provide to the property
765 appraiser the adopted ordinance or resolution or renewal thereof



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766 by the effective date of the ordinance or resolution or renewal
767 thereof.

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

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

784 (b) The multifamily project must:

785 1. Be composed of an improvement to land where an
786 improvement did not previously exist or the construction of a
787 new improvement where an old improvement was removed, which was
788 substantially completed within 2 years before the first
789 submission of an application for exemption under this
790 subsection. For purposes of this subsection, the term
791 "substantially completed" has the same definition as in s.
792 192.042 (1).

793 2. Contain more than 70 units that are used to provide
794 affordable housing to natural persons or families meeting the



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795 extremely-low-income, very-low-income, or low-income limits
796 specified in s. 420.0004.

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

811
812 The property is no longer eligible for this exemption if the
813 property no longer serves extremely-low-income, very-low-income,
814 low-income persons pursuant to the recorded agreement.

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

822 (d)1. The property appraiser shall apply the exemption to
823 those portions of the affordable housing property that provide



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824 housing to natural persons or families meeting the extremely-
825 low-income, very-low-income, or low-income limits specified in
826 s. 420.0004 before certifying the tax roll to the tax collector.

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

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

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

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

850 Section 17. The amendments made by this act to ss. 193.155,
851 193.703, 196.011, 196.031, 196.075, and 196.161, Florida
852 Statutes, first apply beginning with the 2025 property tax roll.



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

858 201.08 Tax on promissory or nonnegotiable notes, written
859 obligations to pay money, or assignments of wages or other
860 compensation; exception.—

861 (1)

862 (b) On mortgages, trust deeds, security agreements, or
863 other evidences of indebtedness filed or recorded in this state,
864 and for each renewal of the same, the tax shall be 35 cents on
865 each \$100 or fraction thereof of the indebtedness or obligation
866 evidenced thereby. Mortgages, including, but not limited to,
867 mortgages executed without the state and recorded in the state,
868 which incorporate the certificate of indebtedness, not otherwise
869 shown in separate instruments, are subject to the same tax at
870 the same rate. When there is both a mortgage, trust deed, or
871 security agreement and a note, certificate of indebtedness, or
872 obligation, the tax shall be paid on the mortgage, trust deed,
873 or security agreement at the time of recordation. A notation
874 shall be made on the note, certificate of indebtedness, or
875 obligation that the tax has been paid on the mortgage, trust
876 deed, or security agreement. If a mortgage, trust deed, security
877 agreement, or other evidence of indebtedness is subsequently
878 filed or recorded in this state to evidence an indebtedness or
879 obligation upon which tax was paid under paragraph (a) or
880 subsection (2), tax shall be paid on the mortgage, trust deed,
881 security agreement, or other evidence of indebtedness on the



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

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

906 (6) For a home equity conversion mortgage as defined in 12
907 C.F.R. s. 1026.33(a), only the principal limit available to the
908 borrower is subject to the tax imposed in this section. The
909 maximum claim amount and the stated mortgage amount are not
910 subject to the tax imposed in this section. As used in this



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911 subsection, the term "principal limit" means the gross amount of
912 loan proceeds available to the borrower without consideration of
913 any use restrictions. For purposes of this subsection, the tax
914 must be calculated based on the principal limit amount
915 determined at the time of closing as evidenced by the recorded
916 mortgage or any supporting documents attached thereto.

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

924 Section 20. Section 201.21, Florida Statutes, is amended to
925 read:

926 201.21 Notes and other written obligations exempt under
927 certain conditions.—

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



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

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

966 Section 21. The amendments to s. 201.21, Florida Statutes,
967 made by this act shall stand repealed on June 30, 2027, unless
968 reviewed and saved from repeal through reenactment by the



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969 Legislature. If such amendments are not saved from repeal, the
970 text of s. 201.21, Florida Statutes, shall revert to that in
971 existence on June 30, 2024, except that any amendments to such
972 text other than by this act shall be preserved and continue to
973 operate to the extent that such amendments are not dependent
974 upon the portions of text which expire pursuant to this section.

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

977 206.9931 Administrative provisions.—

978 (1) Any person producing in, importing into, or causing to
979 be imported into this state taxable pollutants for sale, use, or
980 otherwise and who is not registered or licensed pursuant to
981 other parts of this chapter is hereby required to register and
982 become licensed for the purposes of this part. Such person shall
983 register as either a producer or importer of pollutants and
984 shall be subject to all applicable registration and licensing
985 provisions of this chapter, as if fully set out in this part and
986 made expressly applicable to the taxes imposed herein,
987 including, but not limited to, ss. 206.02-206.025, 206.03,
988 206.04, and 206.05. For the purposes of this section,
989 registrations required exclusively for this part shall be made
990 within 90 days of July 1, 1986, for existing businesses, or
991 before ~~prior to~~ the first production or importation of
992 pollutants for businesses created after July 1, 1986. ~~The fee~~
993 ~~for registration shall be \$30.~~ Failure to timely register is a
994 misdemeanor of the first degree, punishable as provided in s.
995 775.082 or s. 775.083.

996 Section 23. Section 206.9955, Florida Statutes, is amended
997 to read:



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998 206.9955 Levy of natural gas fuel tax.—
999 (1) The motor fuel equivalent gallon means the following
1000 for:
1001 (a) Compressed natural gas gallon: 5.66 pounds, or per each
1002 126.67 cubic feet.
1003 (b) Liquefied natural gas gallon: 6.06 pounds.
1004 (c) Liquefied petroleum gas gallon: 1.35 gallons.
1005 (2) ~~Effective January 1, 2026,~~ The following taxes shall be
1006 imposed:
1007 (a) Upon each motor fuel equivalent gallon of natural gas
1008 fuel:
1009 1. Effective January 1, 2026, and until December 31, 2026,
1010 an excise tax of 2 4 cents ~~upon each motor fuel equivalent~~
1011 ~~gallon of natural gas fuel.~~
1012 2. Effective January 1, 2027, an excise tax of 4 cents.
1013 (b) Upon each motor fuel equivalent gallon of natural gas
1014 fuel, which is designated as the "ninth-cent fuel tax":
1015 1. Effective January 1, 2026, and until December 31, 2026,
1016 an additional tax of 0.5 cents. ~~1 cent upon each motor fuel~~
1017 ~~equivalent gallon of natural gas fuel, which is designated as~~
1018 ~~the "ninth-cent fuel tax."~~
1019 2. Effective January 1, 2027, an additional tax of 1 cent.
1020 (c) Upon each motor fuel equivalent gallon of natural gas
1021 fuel by each county, which is designated as the "local option
1022 fuel tax":
1023 1. Effective January 1, 2026, and until December 31, 2026,
1024 an additional tax of 0.5 cents. ~~1 cent on each motor fuel~~
1025 ~~equivalent gallon of natural gas fuel by each county, which is~~
1026 ~~designated as the "local option fuel tax."~~



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1027 2. Effective January 1, 2027, an additional tax of 1 cent.

1028 (d) An additional tax on each motor fuel equivalent gallon
1029 of natural gas fuel, which is designated as the "State
1030 Comprehensive Enhanced Transportation System Tax," at a rate
1031 determined pursuant to this paragraph.

1032 1. Before January 1, 2026, and each year thereafter, the
1033 department shall determine the tax rate applicable to the sale
1034 of natural gas fuel for the following 12-month period beginning
1035 January 1, rounded to the nearest tenth of a cent, by adjusting
1036 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage
1037 change in the average of the Consumer Price Index issued by the
1038 United States Department of Labor for the most recent 12-month
1039 period ending September 30, compared to the base year average,
1040 which is the average for the 12-month period ending September
1041 30, 2013.

1042 2. Before January 1, 2027, and each year thereafter, the
1043 department shall determine the tax rate applicable to the sale
1044 of natural gas fuel for the following 12-month period beginning
1045 January 1, rounded to the nearest tenth of a cent, by adjusting
1046 the tax rate of 5.8 cents per gallon by the percentage change in
1047 the average of the Consumer Price Index issued by the United
1048 States Department of Labor for the most recent 12-month period
1049 ending September 30, compared to the base year average, which is
1050 the average for the 12-month period ending September 30, 2013.

1051 (e)1. An additional tax is imposed on each motor fuel
1052 equivalent gallon of natural gas fuel for the privilege of
1053 selling natural gas fuel, at a rate determined pursuant to this
1054 subparagraph.

1055 a. Before January 1, 2026, and each year thereafter, the



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1056 department shall determine the tax rate applicable to the sale
1057 of natural gas fuel, rounded to the nearest tenth of a cent, for
1058 the following 12-month period beginning January 1, by adjusting
1059 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1060 change in the average of the Consumer Price Index issued by the
1061 United States Department of Labor for the most recent 12-month
1062 period ending September 30, compared to the base year average,
1063 which is the average for the 12-month period ending September
1064 30, 2013.

1065 b. Before January 1, 2027, and each year thereafter, the
1066 department shall determine the tax rate applicable to the sale
1067 of natural gas fuel, rounded to the nearest tenth of a cent, for
1068 the following 12-month period beginning January 1, by adjusting
1069 the tax rate of 9.2 cents per gallon by the percentage change in
1070 the average of the Consumer Price Index issued by the United
1071 States Department of Labor for the most recent 12-month period
1072 ending September 30, compared to the base year average, which is
1073 the average for the 12-month period ending September 30, 2013.

1074 2. The department is authorized to adopt rules and publish
1075 forms to administer this paragraph.

1076 (3) Unless otherwise provided by this chapter, the taxes
1077 specified in subsection (2) are imposed on natural gas fuel when
1078 it is placed into the fuel supply tank of a motor vehicle as
1079 defined in s. 206.01(23). The person liable for payment of the
1080 taxes imposed by this section is the person selling or supplying
1081 the natural gas fuel to the end user, for use in the fuel supply
1082 tank of a motor vehicle as defined in s. 206.01(23).

1083 Section 24. For the purpose of incorporating the amendment
1084 made by this act to section 206.9955, Florida Statutes, in



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1085 references thereto, subsections (1) and (4) of section 206.996,
1086 Florida Statutes, are reenacted to read:

1087 206.996 Monthly reports by natural gas fuel retailers;
1088 deductions.—

1089 (1) For the purpose of determining the amount of taxes
1090 imposed by s. 206.9955, each natural gas fuel retailer shall
1091 file beginning with February 2026, and each month thereafter, no
1092 later than the 20th day of each month, monthly reports
1093 electronically with the department showing information on
1094 inventory, purchases, nontaxable disposals, taxable uses, and
1095 taxable sales in gallons of natural gas fuel for the preceding
1096 month. However, if the 20th day of the month falls on a
1097 Saturday, Sunday, or federal or state legal holiday, a return
1098 must be accepted if it is electronically filed on the next
1099 succeeding business day. The reports must include, or be
1100 verified by, a written declaration stating that such report is
1101 made under the penalties of perjury. The natural gas fuel
1102 retailer shall deduct from the amount of taxes shown by the
1103 report to be payable an amount equivalent to 0.67 percent of the
1104 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1105 which deduction is allowed to the natural gas fuel retailer to
1106 compensate it for services rendered and expenses incurred in
1107 complying with the requirements of this part. This allowance is
1108 not deductible unless payment of applicable taxes is made on or
1109 before the 20th day of the month. This subsection may not be
1110 construed as authorizing a deduction from the constitutional
1111 fuel tax or the fuel sales tax.

1112 (4) In addition to the allowance authorized by subsection
1113 (1), every natural gas fuel retailer is entitled to a deduction



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1114 of 1.1 percent of the taxes imposed under s. 206.9955(2) (b) and
1115 (c), on account of services and expenses incurred due to
1116 compliance with the requirements of this part. This allowance
1117 may not be deductible unless payment of the tax is made on or
1118 before the 20th day of the month.

1119 Section 25. For the purpose of incorporating the amendment
1120 made by this act to section 206.9955, Florida Statutes, in
1121 references thereto, section 206.997, Florida Statutes, is
1122 reenacted to read:

1123 206.997 State and local alternative fuel user fee clearing
1124 trust funds; distribution.—

1125 (1) Notwithstanding the provisions of s. 206.875, the
1126 revenues from the state natural gas fuel tax imposed by s.
1127 206.9955(2) (a), (d), and (e) shall be deposited into the State
1128 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1129 the service charges provided in s. 215.20, the proceeds in this
1130 trust fund shall be distributed as follows: the taxes imposed
1131 under s. 206.9955(2) (d) and (e) shall be transferred to the
1132 State Transportation Trust Fund and the tax imposed under s.
1133 206.9955(2) (a) shall be distributed as follows: 50 percent shall
1134 be transferred to the State Board of Administration for
1135 distribution according to the provisions of s. 16, Art. IX of
1136 the State Constitution of 1885, as amended; 25 percent shall be
1137 transferred to the Revenue Sharing Trust Fund for
1138 Municipalities; and the remaining 25 percent shall be
1139 distributed using the formula contained in s. 206.60(1).

1140 (2) Notwithstanding the provisions of s. 206.875, the
1141 revenues from the local natural gas fuel tax imposed by s.
1142 206.9955(2) (b) and (c) shall be deposited into The Local



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1143 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1144 the service charges provided in s. 215.20, the proceeds in this
1145 trust fund shall be returned monthly to the appropriate county.

1146 Section 26. Section 211.0254, Florida Statutes, is created
1147 to read:

1148 211.0254 Child care tax credits.—Beginning January 1, 2024,
1149 there is allowed a credit pursuant to s. 402.261 against any tax
1150 imposed by the state due under s. 211.02 or s. 211.025. However,
1151 the combined credit allowed under this section and ss. 211.0251,
1152 211.0252, and 211.0253 may not exceed 50 percent of the tax due
1153 on the return on which the credit is taken. If the combined
1154 credit allowed under the foregoing sections exceeds 50 percent
1155 of the tax due on the return, the credit must first be taken
1156 under s. 211.0251, then under s. 211.0253, then under s.
1157 211.0252. Any remaining liability must be taken under this
1158 section but may not exceed 50 percent of the tax due. For
1159 purposes of the distributions of tax revenue under s. 211.06,
1160 the department shall disregard any tax credits allowed under
1161 this section to ensure that any reduction in tax revenue
1162 received which is attributable to the tax credits results only
1163 in a reduction in distributions to the General Revenue Fund. The
1164 provisions of s. 402.261 apply to the credit authorized by this
1165 section.

1166 Section 27. Paragraph (d) of subsection (2) of section
1167 212.0306, Florida Statutes, is amended to read:

1168 212.0306 Local option food and beverage tax; procedure for
1169 levying; authorized uses; administration.—

1170 (2)

1171 (d) Sales in cities or towns presently imposing a municipal



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1172 resort tax as authorized by chapter 67-930, Laws of Florida, are
1173 exempt from the taxes authorized by subsection (1); however, the
1174 tax authorized by paragraph (1)(b) may be levied in such city or
1175 town if the governing authority of the city or town adopts an
1176 ordinance that is subsequently approved by a majority of the
1177 ~~registered~~ electors in such city or town voting in at a
1178 referendum held at a general election as defined in s. 97.021.
1179 Any tax levied in a city or town pursuant to this paragraph
1180 takes effect on the first day of January following the general
1181 election in which the ordinance was approved. A referendum to
1182 reenact an expiring tax authorized under this paragraph must be
1183 held at a general election occurring within the 48-month period
1184 immediately preceding the effective date of the reenacted tax,
1185 and the referendum may appear on the ballot only once within the
1186 48-month period.

1187 Section 28. Paragraphs (a) and (c) of subsection (1) of
1188 section 212.05, Florida Statutes, are amended to read:

1189 212.05 Sales, storage, use tax.—It is hereby declared to be
1190 the legislative intent that every person is exercising a taxable
1191 privilege who engages in the business of selling tangible
1192 personal property at retail in this state, including the
1193 business of making or facilitating remote sales; who rents or
1194 furnishes any of the things or services taxable under this
1195 chapter; or who stores for use or consumption in this state any
1196 item or article of tangible personal property as defined herein
1197 and who leases or rents such property within the state.

1198 (1) For the exercise of such privilege, a tax is levied on
1199 each taxable transaction or incident, which tax is due and
1200 payable as follows:



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1201 (a)1.a. At the rate of 6 percent of the sales price of each
1202 item or article of tangible personal property when sold at
1203 retail in this state, computed on each taxable sale for the
1204 purpose of remitting the amount of tax due the state, and
1205 including each and every retail sale.

1206 b. Each occasional or isolated sale of an aircraft, boat,
1207 mobile home, or motor vehicle of a class or type which is
1208 required to be registered, licensed, titled, or documented in
1209 this state or by the United States Government shall be subject
1210 to tax at the rate provided in this paragraph. The department
1211 shall by rule adopt any nationally recognized publication for
1212 valuation of used motor vehicles as the reference price list for
1213 any used motor vehicle which is required to be licensed pursuant
1214 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1215 party to an occasional or isolated sale of such a vehicle
1216 reports to the tax collector a sales price which is less than 80
1217 percent of the average loan price for the specified model and
1218 year of such vehicle as listed in the most recent reference
1219 price list, the tax levied under this paragraph shall be
1220 computed by the department on such average loan price unless the
1221 parties to the sale have provided to the tax collector an
1222 affidavit signed by each party, or other substantial proof,
1223 stating the actual sales price. Any party to such sale who
1224 reports a sales price less than the actual sales price is guilty
1225 of a misdemeanor of the first degree, punishable as provided in
1226 s. 775.082 or s. 775.083. The department shall collect or
1227 attempt to collect from such party any delinquent sales taxes.
1228 In addition, such party shall pay any tax due and any penalty
1229 and interest assessed plus a penalty equal to twice the amount



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1230 of the additional tax owed. Notwithstanding any other provision
1231 of law, the Department of Revenue may waive or compromise any
1232 penalty imposed pursuant to this subparagraph.

1233 2. This paragraph does not apply to the sale of a boat or
1234 aircraft by or through a registered dealer under this chapter to
1235 a purchaser who, at the time of taking delivery, is a
1236 nonresident of this state, does not make his or her permanent
1237 place of abode in this state, and is not engaged in carrying on
1238 in this state any employment, trade, business, or profession in
1239 which the boat or aircraft will be used in this state, or is a
1240 corporation none of the officers or directors of which is a
1241 resident of, or makes his or her permanent place of abode in,
1242 this state, or is a noncorporate entity that has no individual
1243 vested with authority to participate in the management,
1244 direction, or control of the entity's affairs who is a resident
1245 of, or makes his or her permanent abode in, this state. For
1246 purposes of this exemption, either a registered dealer acting on
1247 his or her own behalf as seller, a registered dealer acting as
1248 broker on behalf of a seller, or a registered dealer acting as
1249 broker on behalf of the nonresident purchaser may be deemed to
1250 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed
1251 unless:

1252 a. The nonresident purchaser removes a qualifying boat, as
1253 described in sub-subparagraph f., from this ~~the~~ state within 90
1254 days after the date of purchase or extension, or the nonresident
1255 purchaser removes a nonqualifying boat or an aircraft from this
1256 state within 10 days after the date of purchase or, when the
1257 boat or aircraft is repaired or altered, within 20 days after
1258 completion of the repairs or alterations; or if the aircraft



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1259 will be registered in a foreign jurisdiction and:

1260 (I) Application for the aircraft's registration is properly
1261 filed with a civil airworthiness authority of a foreign
1262 jurisdiction within 10 days after the date of purchase;

1263 (II) The nonresident purchaser removes the aircraft from
1264 this ~~the~~ state to a foreign jurisdiction within 10 days after
1265 the date the aircraft is registered by the applicable foreign
1266 airworthiness authority; and

1267 (III) The aircraft is operated in this ~~the~~ state solely to
1268 remove it from this ~~the~~ state to a foreign jurisdiction.

1269

1270 For purposes of this sub-subparagraph, the term "foreign
1271 jurisdiction" means any jurisdiction outside of the United
1272 States or any of its territories;

1273 b. The nonresident purchaser, within 90 days after ~~from~~ the
1274 date of departure, provides the department with written proof
1275 that the nonresident purchaser licensed, registered, titled, or
1276 documented the boat or aircraft outside this ~~the~~ state. If such
1277 written proof is unavailable, within 90 days the nonresident
1278 purchaser must ~~shall~~ provide proof that the nonresident
1279 purchaser applied for such license, title, registration, or
1280 documentation. The nonresident purchaser shall forward to the
1281 department proof of title, license, registration, or
1282 documentation upon receipt;

1283 c. The nonresident purchaser, within 30 days after removing
1284 the boat or aircraft from this state ~~Florida~~, furnishes the
1285 department with proof of removal in the form of receipts for
1286 fuel, dockage, slippage, tie-down, or hangaring from outside of
1287 Florida. The information so provided must clearly and



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1288 specifically identify the boat or aircraft;

1289 d. The selling dealer, within 30 days after the date of
1290 sale, provides to the department a copy of the sales invoice,
1291 closing statement, bills of sale, and the original affidavit
1292 signed by the nonresident purchaser affirming ~~attesting~~ that the
1293 nonresident purchaser qualifies for exemption from sales tax
1294 pursuant to this subparagraph and attesting that the nonresident
1295 purchaser will provide the documentation required to
1296 substantiate the exemption claimed under ~~he or she has read the~~
1297 ~~provisions of this~~ subparagraph ~~section~~;

1298 e. The seller makes a copy of the affidavit a part of his
1299 or her record for as long as required by s. 213.35; and

1300 f. Unless the nonresident purchaser of a boat of 5 net tons
1301 of admeasurement or larger intends to remove the boat from this
1302 state within 10 days after the date of purchase or when the boat
1303 is repaired or altered, within 20 days after completion of the
1304 repairs or alterations, the nonresident purchaser applies to the
1305 selling dealer for a decal which authorizes 90 days after the
1306 date of purchase for removal of the boat. The nonresident
1307 purchaser of a qualifying boat may apply to the selling dealer
1308 within 60 days after the date of purchase for an extension decal
1309 that authorizes the boat to remain in this state for an
1310 additional 90 days, but not more than a total of 180 days,
1311 before the nonresident purchaser is required to pay the tax
1312 imposed by this chapter. The department is authorized to issue
1313 decals in advance to dealers. The number of decals issued in
1314 advance to a dealer shall be consistent with the volume of the
1315 dealer's past sales of boats which qualify under this sub-
1316 subparagraph. The selling dealer or his or her agent shall mark



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1317 and affix the decals to qualifying boats in the manner
1318 prescribed by the department, before delivery of the boat.

1319 (I) The department is hereby authorized to charge dealers a
1320 fee sufficient to recover the costs of decals issued, except the
1321 extension decal shall cost \$425.

1322 (II) The proceeds from the sale of decals will be deposited
1323 into the administrative trust fund.

1324 (III) Decals shall display information to identify the boat
1325 as a qualifying boat under this sub-subparagraph, including, but
1326 not limited to, the decal's date of expiration.

1327 (IV) The department is authorized to require dealers who
1328 purchase decals to file reports with the department and may
1329 prescribe all necessary records by rule. All such records are
1330 subject to inspection by the department.

1331 (V) Any dealer or his or her agent who issues a decal
1332 falsely, fails to affix a decal, mismarks the expiration date of
1333 a decal, or fails to properly account for decals will be
1334 considered prima facie to have committed a fraudulent act to
1335 evade the tax and will be liable for payment of the tax plus a
1336 mandatory penalty of 200 percent of the tax, and shall be liable
1337 for fine and punishment as provided by law for a conviction of a
1338 misdemeanor of the first degree, as provided in s. 775.082 or s.
1339 775.083.

1340 (VI) Any nonresident purchaser of a boat who removes a
1341 decal before permanently removing the boat from this ~~the~~ state,
1342 or defaces, changes, modifies, or alters a decal in a manner
1343 affecting its expiration date before its expiration, or who
1344 causes or allows the same to be done by another, will be
1345 considered prima facie to have committed a fraudulent act to



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1346 evade the tax and will be liable for payment of the tax plus a
1347 mandatory penalty of 200 percent of the tax, and shall be liable
1348 for fine and punishment as provided by law for a conviction of a
1349 misdemeanor of the first degree, as provided in s. 775.082 or s.
1350 775.083.

1351 (VII) The department is authorized to adopt rules necessary
1352 to administer and enforce this subparagraph and to publish the
1353 necessary forms and instructions.

1354 (VIII) The department is hereby authorized to adopt
1355 emergency rules pursuant to s. 120.54(4) to administer and
1356 enforce the provisions of this subparagraph.

1357
1358 If the nonresident purchaser fails to remove the qualifying boat
1359 from this state within the maximum 180 days after purchase or a
1360 nonqualifying boat or an aircraft from this state within 10 days
1361 after purchase or, when the boat or aircraft is repaired or
1362 altered, within 20 days after completion of such repairs or
1363 alterations, or permits the boat or aircraft to return to this
1364 state within 6 months after ~~from~~ the date of departure, except
1365 as provided in s. 212.08(7)(fff), or if the nonresident
1366 purchaser fails to furnish the department with any of the
1367 documentation required by this subparagraph within the
1368 prescribed time period, the nonresident purchaser is ~~shall be~~
1369 liable for use tax on the cost price of the boat or aircraft
1370 and, in addition thereto, payment of a penalty to the Department
1371 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
1372 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
1373 period following the sale of a qualifying boat tax-exempt to a
1374 nonresident may not be tolled for any reason.



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1375 (c) At the rate of 6 percent of the gross proceeds derived
1376 from the lease or rental of tangible personal property, as
1377 defined herein; however, the following special provisions apply
1378 to the lease or rental of motor vehicles and to peer-to-peer
1379 car-sharing programs:

1380 1. When a motor vehicle is leased or rented by a motor
1381 vehicle rental company or through a peer-to-peer car-sharing
1382 program as those terms are defined in s. 212.0606(1) for a
1383 period of less than 12 months:

1384 a. If the motor vehicle is rented in Florida, the entire
1385 amount of such rental is taxable, even if the vehicle is dropped
1386 off in another state.

1387 b. If the motor vehicle is rented in another state and
1388 dropped off in Florida, the rental is exempt from Florida tax.

1389 c. If the motor vehicle is rented through a peer-to-peer
1390 car-sharing program, the peer-to-peer car-sharing program shall
1391 collect and remit the applicable tax due in connection with the
1392 rental.

1393 2. Except as provided in subparagraph 3., for the lease or
1394 rental of a motor vehicle for a period of not less than 12
1395 months, sales tax is due on the lease or rental payments if the
1396 vehicle is registered in this state; provided, however, that no
1397 tax shall be due if the taxpayer documents use of the motor
1398 vehicle outside this state and tax is being paid on the lease or
1399 rental payments in another state.

1400 3. The tax imposed by this chapter does not apply to the
1401 lease or rental of a commercial motor vehicle as defined in s.
1402 316.003(14) (a) to one lessee or rentee, or of a motor vehicle as
1403 defined in s. 316.003 which is to be used primarily in the trade



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

1414 Section 29. Effective upon this act becoming a law,
1415 paragraph (b) of subsection (2) and paragraph (a) of subsection
1416 (3) of section 212.054, Florida Statutes, are amended, and
1417 subsection (9) is added to that section, to read:

1418 212.054 Discretionary sales surtax; limitations,
1419 administration, and collection.—

1420 (2)

1421 (b) However:

1422 1. The sales amount above \$5,000 on any item of tangible
1423 personal property shall not be subject to the surtax. However,
1424 charges for prepaid calling arrangements, as defined in s.
1425 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
1426 of administering the \$5,000 limitation on an item of tangible
1427 personal property:~~7~~

1428 a. If two or more taxable items of tangible personal
1429 property are sold to the same purchaser at the same time and,
1430 under generally accepted business practice or industry standards
1431 or usage, are normally sold in bulk or are items that, when
1432 assembled, comprise a working unit or part of a working unit,



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1433 such items must be considered a single item for purposes of the
1434 \$5,000 limitation when supported by a charge ticket, sales slip,
1435 invoice, or other tangible evidence of a single sale or rental.

1436 b. The sale of a boat and the corresponding boat trailer,
1437 which trailer is identified as a motor vehicle as defined in s.
1438 320.01(1), must be taxed as a single item when sold to the same
1439 purchaser, at the same time, and included in the same invoice.

1440 2. In the case of utility services billed on or after the
1441 effective date of any such surtax, the entire amount of the
1442 charge for utility services shall be subject to the surtax. In
1443 the case of utility services billed after the last day the
1444 surtax is in effect, the entire amount of the charge on said
1445 items shall not be subject to the surtax. "Utility service," as
1446 used in this section, does not include any communications
1447 services as defined in chapter 202.

1448 3. In the case of written contracts which are signed prior
1449 to the effective date of any such surtax for the construction of
1450 improvements to real property or for remodeling of existing
1451 structures, the surtax shall be paid by the contractor
1452 responsible for the performance of the contract. However, the
1453 contractor may apply for one refund of any such surtax paid on
1454 materials necessary for the completion of the contract. Any
1455 application for refund shall be made no later than 15 months
1456 following initial imposition of the surtax in that county. The
1457 application for refund shall be in the manner prescribed by the
1458 department by rule. A complete application shall include proof
1459 of the written contract and of payment of the surtax. The
1460 application shall contain a sworn statement, signed by the
1461 applicant or its representative, attesting to the validity of



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

1474 4. In the case of any vessel, railroad, or motor vehicle
1475 common carrier entitled to partial exemption from tax imposed
1476 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1477 basis for imposition of surtax shall be the same as provided in
1478 s. 212.08 and the ratio shall be applied each month to total
1479 purchases in this state of property qualified for proration
1480 which is delivered or sold in the taxing county to establish the
1481 portion used and consumed in intracounty movement and subject to
1482 surtax.

1483 (3) For the purpose of this section, a transaction shall be
1484 deemed to have occurred in a county imposing the surtax when:

1485 (a)1. The sale includes an item of tangible personal
1486 property, a service, or tangible personal property representing
1487 a service, and the item of tangible personal property, the
1488 service, or the tangible personal property representing the
1489 service is delivered within the county. If there is no
1490 reasonable evidence of delivery of a service, the sale of a



1491 service is deemed to occur in the county in which the purchaser
1492 accepts the bill of sale.

1493 2. The sale of any motor vehicle or mobile home of a class
1494 or type which is required to be registered in this state or in
1495 any other state shall be deemed to have occurred only in the
1496 county identified as the residence address of the purchaser on
1497 the registration or title document for such property.

1498 3. The sale of property under sub-subparagraph (2) (b) 1.b.
1499 is deemed to occur in the county where the purchaser resides, as
1500 identified on the registration or title documents for such
1501 property.

1502 (9) If there has been a final adjudication that any
1503 discretionary sales surtax enacted pursuant to ss. 212.054 and
1504 212.055 was enacted, levied, collected, or otherwise found to be
1505 contrary to the Constitution of the United States or the State
1506 Constitution, this subsection applies. For purposes of this
1507 subsection, a "final adjudication" is a final order of a court
1508 of competent jurisdiction from which no appeal can be taken or
1509 from which no appeal has been taken and the time for such appeal
1510 has expired.

1511 (a) If such discretionary sales surtax has been collected,
1512 but not expended, any county, municipality, school board, or
1513 other entity that received funds from such surtax shall transfer
1514 the surtax proceeds, along with any interest earned upon such
1515 proceeds, to the department within 60 days from the date of the
1516 final adjudication. The department shall deposit all amounts
1517 received pursuant to this subsection in a separate account in
1518 the Discretionary Sales Surtax Clearing Trust Fund for that
1519 county for disposition as follows:



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1520 1. If there is no valid discretionary sales surtax being
1521 levied within the same county for which a discretionary sales
1522 surtax was found to be invalid as described in this subsection,
1523 100 percent of such funds shall be held in reserve for
1524 appropriation in the General Appropriations Act that takes
1525 effect on the July 1 immediately following the transfer of such
1526 funds to the department under this paragraph.

1527 2. If there is a valid discretionary sales surtax being
1528 levied within the same county for which a discretionary sales
1529 surtax was found to be invalid as described in this subsection:

1530 a. Seventy-five percent of such funds shall be held in
1531 reserve for appropriation in the General Appropriations Act that
1532 takes effect on the July 1 preceding the discretionary sales
1533 surtax suspension in paragraph (b).

1534 b. Twenty-five percent of such funds and all interest
1535 earned on all funds held in reserve under this sub-subparagraph
1536 shall be held in reserve for appropriation in the General
1537 Appropriations Act to be disposed of as provided in paragraph
1538 (b).

1539 (b)1. If there are multiple valid discretionary sales
1540 surtaxes being levied within the same county for which a
1541 discretionary sales surtax was found to be invalid as described
1542 in this subsection, such surtaxes, other than the school capital
1543 outlay surtax authorized by s. 212.055(6), shall be temporarily
1544 suspended beginning October 1 of the calendar year following the
1545 calendar year the department receives such surtax proceeds under
1546 this paragraph, or January 1, 2025, whichever is later.

1547 2. If there is only one valid discretionary sales surtax
1548 being levied within the same county for which a discretionary



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1549 sales surtax was found to be invalid as described in this
1550 subsection, such surtax shall be temporarily suspended beginning
1551 October 1 of the calendar year following the calendar year the
1552 department receives such surtax proceeds.

1553 3. The department shall continue to distribute moneys in
1554 the separate account in the Discretionary Sales Surtax Clearing
1555 Trust Fund for that county to such county, municipality, or
1556 school board in an amount equal to that which would have been
1557 distributed pursuant to all legally levied surtaxes in such
1558 county under this section but for the temporary suspension of
1559 such surtaxes under this subsection.

1560 4. A county, municipality, or school board that receives
1561 funds under this paragraph from a single surtax shall use the
1562 funds consistent with the use for which the tax that was
1563 temporarily suspended under subparagraph 2. was levied. In case
1564 of a suspension pursuant to subparagraph 1., a county shall
1565 apportion the funds among the uses of the temporarily suspended
1566 discretionary sales surtaxes in proportion to the discretionary
1567 sales surtax rates.

1568 5. The temporary suspension of surtaxes under this
1569 paragraph shall end on the last day of the month preceding the
1570 first month the department estimates that the balance of the
1571 separate account within the Discretionary Sales Surtax Clearing
1572 Trust Fund for that county will be insufficient to fully make
1573 the distribution necessary under subparagraph 3. Any remaining
1574 undistributed surtax proceeds shall be transferred to the
1575 General Revenue Fund.

1576 6. The department shall monitor the balance of proceeds
1577 transferred to the department under this subsection and shall



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1578 estimate the month in which the temporary discretionary sales
1579 surtax suspension will end. At least two months prior to the
1580 expiration of the temporary surtax suspension under this
1581 paragraph, the department shall provide notice to affected
1582 dealers and the public of when the suspension will end.

1583 (c) Subsection (5) does not apply to the temporary
1584 suspension of surtaxes provided for under this subsection.

1585 (d) Notwithstanding s. 215.26, any person who would
1586 otherwise be entitled to a refund of a discretionary sales
1587 surtax that is found to be invalid under this subsection may
1588 file a claim for a refund pursuant to the procedures provided in
1589 the General Appropriations Act referenced in paragraph (a), to
1590 the extent such act provides for refunds. Such refund claim must
1591 be filed between July 1 and December 31 of the state fiscal year
1592 for such General Appropriations Act.

1593 (e) This subsection expires June 30, 2030.

1594 Section 30. Paragraph (a) of subsection (4) of section
1595 212.055, Florida Statutes, is amended to read:

1596 212.055 Discretionary sales surtaxes; legislative intent;
1597 authorization and use of proceeds.—It is the legislative intent
1598 that any authorization for imposition of a discretionary sales
1599 surtax shall be published in the Florida Statutes as a
1600 subsection of this section, irrespective of the duration of the
1601 levy. Each enactment shall specify the types of counties
1602 authorized to levy; the rate or rates which may be imposed; the
1603 maximum length of time the surtax may be imposed, if any; the
1604 procedure which must be followed to secure voter approval, if
1605 required; the purpose for which the proceeds may be expended;
1606 and such other requirements as the Legislature may provide.



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1607 Taxable transactions and administrative procedures shall be as
1608 provided in s. 212.054.

1609 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1610 (a)1. The governing body in each county that ~~the government~~
1611 ~~of which is not consolidated with that of one or more~~
1612 ~~municipalities, which~~ has a population of at least 800,000
1613 residents and is not authorized to levy a surtax under
1614 subsection (5), may levy, pursuant to an ordinance ~~either~~
1615 ~~approved by an extraordinary vote of the governing body or~~
1616 conditioned to take effect only upon approval by a majority vote
1617 of the electors of the county voting in a referendum, a
1618 discretionary sales surtax at a rate that may not exceed 0.5
1619 percent.

1620 2. ~~If the ordinance is conditioned on a referendum,~~ A
1621 statement that includes a brief and general description of the
1622 purposes to be funded by the surtax and that conforms to the
1623 requirements of s. 101.161 shall be placed on the ballot by the
1624 governing body of the county. The following questions shall be
1625 placed on the ballot:

1626
1627 FOR THE. . . .CENTS TAX

1628 AGAINST THE. . . .CENTS TAX

1629
1630 3. The ordinance adopted by the governing body providing
1631 for the imposition of the surtax shall set forth a plan for
1632 providing health care services to qualified residents, as
1633 defined in subparagraph 4. Such plan and subsequent amendments
1634 to it shall fund a broad range of health care services for both
1635 indigent persons and the medically poor, including, but not



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1636 limited to, primary care and preventive care as well as hospital
1637 care. The plan must also address the services to be provided by
1638 the Level I trauma center. It shall emphasize a continuity of
1639 care in the most cost-effective setting, taking into
1640 consideration both a high quality of care and geographic access.
1641 Where consistent with these objectives, it shall include,
1642 without limitation, services rendered by physicians, clinics,
1643 community hospitals, mental health centers, and alternative
1644 delivery sites, as well as at least one regional referral
1645 hospital where appropriate. It shall provide that agreements
1646 negotiated between the county and providers, including hospitals
1647 with a Level I trauma center, will include reimbursement
1648 methodologies that take into account the cost of services
1649 rendered to eligible patients, recognize hospitals that render a
1650 disproportionate share of indigent care, provide other
1651 incentives to promote the delivery of charity care, promote the
1652 advancement of technology in medical services, recognize the
1653 level of responsiveness to medical needs in trauma cases, and
1654 require cost containment including, but not limited to, case
1655 management. It must also provide that any hospitals that are
1656 owned and operated by government entities on May 21, 1991, must,
1657 as a condition of receiving funds under this subsection, afford
1658 public access equal to that provided under s. 286.011 as to
1659 meetings of the governing board, the subject of which is
1660 budgeting resources for the rendition of charity care as that
1661 term is defined in the Florida Hospital Uniform Reporting System
1662 (FHURS) manual referenced in s. 408.07. The plan shall also
1663 include innovative health care programs that provide cost-
1664 effective alternatives to traditional methods of service



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1665 delivery and funding.

1666 4. For the purpose of this paragraph, the term "qualified
1667 resident" means residents of the authorizing county who are:

1668 a. Qualified as indigent persons as certified by the
1669 authorizing county;

1670 b. Certified by the authorizing county as meeting the
1671 definition of the medically poor, defined as persons having
1672 insufficient income, resources, and assets to provide the needed
1673 medical care without using resources required to meet basic
1674 needs for shelter, food, clothing, and personal expenses; or not
1675 being eligible for any other state or federal program, or having
1676 medical needs that are not covered by any such program; or
1677 having insufficient third-party insurance coverage. In all
1678 cases, the authorizing county is intended to serve as the payor
1679 of last resort; or

1680 c. Participating in innovative, cost-effective programs
1681 approved by the authorizing county.

1682 5. Moneys collected pursuant to this paragraph remain the
1683 property of the state and shall be distributed by the Department
1684 of Revenue on a regular and periodic basis to the clerk of the
1685 circuit court as ex officio custodian of the funds of the
1686 authorizing county. The clerk of the circuit court shall:

1687 a. Maintain the moneys in an indigent health care trust
1688 fund;

1689 b. Invest any funds held on deposit in the trust fund
1690 pursuant to general law;

1691 c. Disburse the funds, including any interest earned, to
1692 any provider of health care services, as provided in
1693 subparagraphs 3. and 4., upon directive from the authorizing



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

1714 d. Prepare on a biennial basis an audit of the trust fund
1715 specified in sub-subparagraph a. Commencing February 1, 2004,
1716 such audit shall be delivered to the governing body and to the
1717 chair of the legislative delegation of each authorizing county.

1718 6. Notwithstanding any other provision of this section, a
1719 county shall not levy local option sales surtaxes authorized in
1720 this paragraph and subsections (2) and (3) in excess of a
1721 combined rate of 1 percent.

1722 Section 31. Paragraph (b) of subsection (1) and paragraph



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1723 (b) of subsection (4) of section 212.11, Florida Statutes, are
1724 amended to read:

1725 212.11 Tax returns and regulations.—

1726 (1)

1727 (b)1. For the purpose of ascertaining the amount of tax
1728 payable under this chapter, it shall be the duty of all dealers
1729 to file a return and remit the tax, on or before the 20th day of
1730 the month, to the department, upon forms prepared and furnished
1731 by it or in a format prescribed by it. Such return must show the
1732 rentals, admissions, gross sales, or purchases, as the case may
1733 be, arising from all leases, rentals, admissions, sales, or
1734 purchases taxable under this chapter during the preceding
1735 calendar month.

1736 2. Notwithstanding subparagraph 1. and in addition to any
1737 extension or waiver ordered pursuant to s. 213.055, and except
1738 as provided in subparagraph 3., a dealer with a certificate of
1739 registration issued under s. 212.18 to engage in or conduct
1740 business in a county to which an emergency declaration applies
1741 in sub-subparagraph b. is granted an automatic 10-calendar-day
1742 extension after the due date for filing a return and remitting
1743 the tax if all of the following conditions are met:

1744 a. The Governor has ordered or proclaimed a declaration of
1745 a state of emergency pursuant to s. 252.36.

1746 b. The declaration is the first declaration for the event
1747 giving rise to the state of emergency or expands the counties
1748 covered by the initial state of emergency without extending or
1749 renewing the period of time covered by the first declaration of
1750 a state of emergency.

1751 c. The first day of the period covered by the first



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1752 declaration for the event giving rise to the state of emergency
1753 is within 5 business days before the 20th day of the month.

1754 3. For purposes of subparagraph 2., a dealer who files a
1755 consolidated sales and use tax return will be considered to have
1756 a certificate of registration in a county to which an emergency
1757 declaration applies when the central or main office of the
1758 consolidated account is in a county to which an emergency
1759 declaration applies.

1760 (4)

1761 (b)1. The amount of any estimated tax shall be due,
1762 payable, and remitted by electronic funds transfer by the 20th
1763 day of the month for which it is estimated. The difference
1764 between the amount of estimated tax paid and the actual amount
1765 of tax due under this chapter for such month shall be due and
1766 payable by the first day of the following month and remitted by
1767 electronic funds transfer by the 20th day thereof.

1768 2. Notwithstanding subparagraph 1. and in addition to any
1769 extension or waiver ordered pursuant to s. 213.055, and except
1770 as provided in subparagraph 3., a dealer with a certificate of
1771 registration issued under s. 212.18 to engage in or conduct
1772 business in a county to which an emergency declaration applies
1773 in sub-subparagraph b. is granted an automatic 10-calendar-day
1774 extension after the due date for filing a return and remitting
1775 the tax if all of the following conditions are met:

1776 a. The Governor has ordered or proclaimed a declaration of
1777 a state of emergency pursuant to s. 252.36.

1778 b. The declaration is the first declaration for the event
1779 giving rise to the state of emergency or expands the counties
1780 covered by the initial state of emergency without extending or



1781 renewing the period of time covered by the first declaration of
1782 a state of emergency.

1783 c. The first day of the period covered by the first
1784 declaration for the event giving rise to the state of emergency
1785 is within 5 business days before the 20th day of the month.

1786 3. For purposes of subparagraph 2., a dealer who files a
1787 consolidated sales and use tax return will be considered to have
1788 a certificate of registration in a county to which an emergency
1789 declaration applies when the central or main office of the
1790 consolidated account is in a county to which an emergency
1791 declaration applies.

1792 Section 32. Section 212.1835, Florida Statutes, is created
1793 to read:

1794 212.1835 Child care tax credits.—Beginning January 1, 2024,
1795 there is allowed a credit pursuant to s. 402.261 against any tax
1796 imposed by the state and due under this chapter from a direct
1797 pay permitholder as a result of the direct pay permit held
1798 pursuant to s. 212.183. For purposes of the dealer's credit
1799 granted for keeping prescribed records, filing timely tax
1800 returns, and properly accounting and remitting taxes under s.
1801 212.12, the amount of tax due used to calculate the credit must
1802 include any expenses or payments from a direct pay permitholder
1803 which give rise to a credit under s. 402.261. For purposes of
1804 the distributions of tax revenue under s. 212.20, the department
1805 shall disregard any tax credits allowed under this section to
1806 ensure that any reduction in tax revenue received which is
1807 attributable to the tax credits results only in a reduction in
1808 distributions to the General Revenue Fund. The provisions of s.
1809 402.261 apply to the credit authorized by this section. A dealer



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1810 who claims a tax credit under this section must file his or her
1811 tax returns and pay his or her taxes by electronic means under
1812 s. 213.755.

1813 Section 33. Paragraph (d) of subsection (6) of section
1814 212.20, Florida Statutes, is amended to read:

1815 212.20 Funds collected, disposition; additional powers of
1816 department; operational expense; refund of taxes adjudicated
1817 unconstitutionally collected.—

1818 (6) Distribution of all proceeds under this chapter and ss.
1819 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1820 (d) The proceeds of all other taxes and fees imposed
1821 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1822 and (2)(b) shall be distributed as follows:

1823 1. In any fiscal year, the greater of \$500 million, minus
1824 an amount equal to 4.6 percent of the proceeds of the taxes
1825 collected pursuant to chapter 201, or 5.2 percent of all other
1826 taxes and fees imposed pursuant to this chapter or remitted
1827 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1828 monthly installments into the General Revenue Fund.

1829 2. After the distribution under subparagraph 1., 8.9744
1830 percent of the amount remitted by a sales tax dealer located
1831 within a participating county pursuant to s. 218.61 shall be
1832 transferred into the Local Government Half-cent Sales Tax
1833 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1834 transferred shall be reduced by 0.1 percent, and the department
1835 shall distribute this amount to the Public Employees Relations
1836 Commission Trust Fund less \$5,000 each month, which shall be
1837 added to the amount calculated in subparagraph 3. and
1838 distributed accordingly.



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1839 3. After the distribution under subparagraphs 1. and 2.,
1840 0.0966 percent shall be transferred to the Local Government
1841 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1842 to s. 218.65.

1843 4. After the distributions under subparagraphs 1., 2., and
1844 3., 2.0810 percent of the available proceeds shall be
1845 transferred monthly to the Revenue Sharing Trust Fund for
1846 Counties pursuant to s. 218.215.

1847 5. After the distributions under subparagraphs 1., 2., and
1848 3., 1.3653 percent of the available proceeds shall be
1849 transferred monthly to the Revenue Sharing Trust Fund for
1850 Municipalities pursuant to s. 218.215. If the total revenue to
1851 be distributed pursuant to this subparagraph is at least as
1852 great as the amount due from the Revenue Sharing Trust Fund for
1853 Municipalities and the former Municipal Financial Assistance
1854 Trust Fund in state fiscal year 1999-2000, no municipality shall
1855 receive less than the amount due from the Revenue Sharing Trust
1856 Fund for Municipalities and the former Municipal Financial
1857 Assistance Trust Fund in state fiscal year 1999-2000. If the
1858 total proceeds to be distributed are less than the amount
1859 received in combination from the Revenue Sharing Trust Fund for
1860 Municipalities and the former Municipal Financial Assistance
1861 Trust Fund in state fiscal year 1999-2000, each municipality
1862 shall receive an amount proportionate to the amount it was due
1863 in state fiscal year 1999-2000.

1864 6. Of the remaining proceeds:

1865 a. In each fiscal year, the sum of \$29,915,500 shall be
1866 divided into as many equal parts as there are counties in the
1867 state, and one part shall be distributed to each county. The



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

1887 b. The department shall distribute \$166,667 monthly to each
1888 applicant certified as a facility for a new or retained
1889 professional sports franchise pursuant to s. 288.1162. Up to
1890 \$41,667 shall be distributed monthly by the department to each
1891 certified applicant as defined in s. 288.11621 for a facility
1892 for a spring training franchise. However, not more than \$416,670
1893 may be distributed monthly in the aggregate to all certified
1894 applicants for facilities for spring training franchises.
1895 Distributions begin 60 days after such certification and
1896 continue for not more than 30 years, except as otherwise



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1897 provided in s. 288.11621. A certified applicant identified in
1898 this sub-subparagraph may not receive more in distributions than
1899 expended by the applicant for the public purposes provided in s.
1900 288.1162(5) or s. 288.11621(3).

1901 c. The department shall distribute up to \$83,333 monthly to
1902 each certified applicant as defined in s. 288.11631 for a
1903 facility used by a single spring training franchise, or up to
1904 \$166,667 monthly to each certified applicant as defined in s.
1905 288.11631 for a facility used by more than one spring training
1906 franchise. Monthly distributions begin 60 days after such
1907 certification or July 1, 2016, whichever is later, and continue
1908 for not more than 20 years to each certified applicant as
1909 defined in s. 288.11631 for a facility used by a single spring
1910 training franchise or not more than 25 years to each certified
1911 applicant as defined in s. 288.11631 for a facility used by more
1912 than one spring training franchise. A certified applicant
1913 identified in this sub-subparagraph may not receive more in
1914 distributions than expended by the applicant for the public
1915 purposes provided in s. 288.11631(3).

1916 d. The department shall distribute \$15,333 monthly to the
1917 State Transportation Trust Fund.

1918 e.(I) On or before July 25, 2021, August 25, 2021, and
1919 September 25, 2021, the department shall distribute \$324,533,334
1920 in each of those months to the Unemployment Compensation Trust
1921 Fund, less an adjustment for refunds issued from the General
1922 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1923 distribution. The adjustments made by the department to the
1924 total distributions shall be equal to the total refunds made
1925 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be



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1926 subtracted from any single distribution exceeds the
1927 distribution, the department may not make that distribution and
1928 must subtract the remaining balance from the next distribution.

1929 (II) Beginning July 2022, and on or before the 25th day of
1930 each month, the department shall distribute \$90 million monthly
1931 to the Unemployment Compensation Trust Fund.

1932 (III) If the ending balance of the Unemployment
1933 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1934 of any month, as determined from United States Department of the
1935 Treasury data, the Office of Economic and Demographic Research
1936 shall certify to the department that the ending balance of the
1937 trust fund exceeds such amount.

1938 (IV) This sub-subparagraph is repealed, and the department
1939 shall end monthly distributions under sub-sub-subparagraph (II),
1940 on the date the department receives certification under sub-sub-
1941 subparagraph (III).

1942 f. Beginning July 1, 2023, in each fiscal year, the
1943 department shall distribute \$27.5 million to the Florida
1944 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1945 for further distribution in accordance with s. 571.265. ~~This~~
1946 ~~sub-subparagraph is repealed June 30, 2025.~~

1947 7. All other proceeds must remain in the General Revenue
1948 Fund.

1949 Section 34. Subsection (11) is added to section 213.21,
1950 Florida Statutes, to read:

1951 213.21 Informal conferences; compromises.—

1952 (11) (a) The department may consider a request to settle or
1953 compromise any tax, interest, penalty, or other liability under
1954 this section after the time to challenge an assessment or a



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1955 denial of a refund under s. 72.011 has expired if the taxpayer
1956 demonstrates that the failure to initiate a timely challenge was
1957 due to any of the following:

1958 1. The death or life-threatening injury or illness of:

1959 a. The taxpayer;

1960 b. An immediate family member of the taxpayer; or

1961 c. An individual with substantial responsibility for the
1962 management or control of the taxpayer.

1963 2. An act of war or terrorism.

1964 3. A natural disaster, fire, or other catastrophic loss.

1965 (b) The department may not consider a request received more
1966 than 180 days after the time has expired for contesting it under
1967 s. 72.011.

1968 (c) Any decision by the department regarding a taxpayer's
1969 request to compromise or settle a liability under this
1970 subsection is not subject to review under chapter 120.

1971 Section 35. Subsections (1), (3), and (6) of section
1972 213.67, Florida Statutes, are amended to read:

1973 213.67 Garnishment.—

1974 (1) If a person is delinquent in the payment of any taxes,
1975 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
1976 department, the executive director or his or her designee may
1977 give notice of the amount of such delinquency by registered
1978 mail, by personal service, or by electronic means, including,
1979 but not limited to, facsimile transmissions, electronic data
1980 interchange, or use of the Internet, to all persons having in
1981 their possession or under their control any credits or personal
1982 property, exclusive of wages, belonging to the delinquent
1983 taxpayer, or owing any debts to such delinquent taxpayer at the



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

2009 (3) During the last 30 days of the 60-day period set forth
2010 in subsection (1), the executive director or his or her designee
2011 may levy upon such credits, other personal property, or debts.
2012 The levy must be accomplished by delivery of a notice of levy by



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2013 registered mail, by personal service, or by electronic means,
2014 including, but not limited to, facsimile transmission or an
2015 electronic data exchange process using a web interface. Upon
2016 receipt of the notice of levy, ~~which~~ the person possessing the
2017 credits, other personal property, or debts must ~~shall~~ transfer
2018 them to the department or pay to the department the amount owed
2019 to the delinquent taxpayer.

2020 (6) (a) Levy may be made under subsection (3) upon credits,
2021 other personal property, or debt of any person with respect to
2022 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
2023 fees authorized by law only after the executive director or his
2024 or her designee has notified such person in writing of the
2025 intention to make such levy.

2026 (b) No less than 30 days before the day of the levy, the
2027 notice of intent to levy required under paragraph (a) must ~~shall~~
2028 be given in person or sent by certified or registered mail to
2029 the person's last known address.

2030 (c) The notice required in paragraph (a) must include a
2031 brief statement that sets forth in simple and nontechnical
2032 terms:

2033 1. The provisions of this section relating to levy and sale
2034 of property;

2035 2. The procedures applicable to the levy under this
2036 section;

2037 3. The administrative and judicial appeals available to the
2038 taxpayer with respect to such levy and sale, and the procedures
2039 relating to such appeals; and

2040 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers
2041 which could prevent levy on the property.



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2042 Section 36. Subsection (8) of section 220.02, Florida
2043 Statutes, is amended to read:

2044 220.02 Legislative intent.—

2045 (8) It is the intent of the Legislature that credits
2046 against either the corporate income tax or the franchise tax be
2047 applied in the following order: those enumerated in s. 631.828,
2048 those enumerated in s. 220.191, those enumerated in s. 220.181,
2049 those enumerated in s. 220.183, those enumerated in s. 220.182,
2050 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2051 those enumerated in s. 220.184, those enumerated in s. 220.186,
2052 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2053 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2054 those enumerated in s. 220.1876, those enumerated in s.
2055 220.1877, those enumerated in s. 220.1878, those enumerated in
2056 s. 220.193, those enumerated in former s. 288.9916, those
2057 enumerated in former s. 220.1899, those enumerated in former s.
2058 220.194, those enumerated in s. 220.196, those enumerated in s.
2059 220.198, those enumerated in s. 220.1915, those enumerated in s.
2060 220.199, ~~and~~ those enumerated in s. 220.1991, and those
2061 enumerated in s. 220.1992.

2062 Section 37. Effective upon this act becoming a law,
2063 paragraph (n) of subsection (1) and paragraph (c) of subsection
2064 (2) of section 220.03, Florida Statutes, are amended to read:

2065 220.03 Definitions.—

2066 (1) SPECIFIC TERMS.—When used in this code, and when not
2067 otherwise distinctly expressed or manifestly incompatible with
2068 the intent thereof, the following terms shall have the following
2069 meanings:

2070 (n) "Internal Revenue Code" means the United States



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2071 Internal Revenue Code of 1986, as amended and in effect on
2072 January 1, 2024 ~~2023~~, except as provided in subsection (3).

2073 (2) DEFINITIONAL RULES.—When used in this code and neither
2074 otherwise distinctly expressed nor manifestly incompatible with
2075 the intent thereof:

2076 (c) Any term used in this code has the same meaning as when
2077 used in a comparable context in the Internal Revenue Code and
2078 other statutes of the United States relating to federal income
2079 taxes, as such code and statutes are in effect on January 1,
2080 2024 ~~2023~~. However, if subsection (3) is implemented, the
2081 meaning of a term shall be taken at the time the term is applied
2082 under this code.

2083 Section 38. (1) The amendment made by this act to s.
2084 220.03, Florida Statutes, operates retroactively to January 1,
2085 2024.

2086 (2) This section shall take effect upon becoming a law.

2087 Section 39. Section 220.19, Florida Statutes, is amended to
2088 read:

2089 220.19 Child care tax credits.—

2090 (1) For taxable years beginning on or after January 1,
2091 2024, there is allowed a credit pursuant to s. 402.261 against
2092 any tax due for a taxable year under this chapter after the
2093 application of any other allowable credits by the taxpayer. The
2094 credit must be earned pursuant to s. 402.261 on or before the
2095 date the taxpayer is required to file a return pursuant to s.
2096 220.222. ~~If the credit granted under this section is not fully~~
2097 ~~used in any one year because of insufficient tax liability on~~
2098 ~~the part of the corporation, the unused amount may be carried~~
2099 ~~forward for a period not to exceed 5 years. The carryover credit~~



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2100 ~~may be used in a subsequent year when the tax imposed by this~~
2101 ~~chapter for that year exceeds the credit for which the~~
2102 ~~corporation is eligible in that year under this section after~~
2103 ~~applying the other credits and unused carryovers in the order~~
2104 ~~provided by s. 220.02(8).~~

2105 (2) A taxpayer that files a consolidated return in this
2106 state as a member of an affiliated group under s. 220.131(1) may
2107 be allowed the credit on a consolidated return basis; however,
2108 the total credit taken by the affiliated group is subject to the
2109 limitation established under s. 402.261(2)(d). ~~If a corporation~~
2110 ~~receives a credit for child care facility startup costs, and the~~
2111 ~~facility fails to operate for at least 5 years, a pro rata share~~
2112 ~~of the credit must be repaid, in accordance with the formula:~~

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

2114 ~~Where:~~

2115 ~~(a) "A" is the amount in dollars of the required repayment.~~

2116 ~~(b) "C" is the total credits taken by the corporation for~~
2117 ~~child care facility startup costs.~~

2118 ~~(c) "N" is the number of months the facility was in~~
2119 ~~operation.~~

2120
2121 ~~This repayment requirement is inapplicable if the corporation~~
2122 ~~goes out of business or can demonstrate to the department that~~
2123 ~~its employees no longer want to have a child care facility.~~

2124 (3) The provisions of s. 402.261 apply to the credit
2125 authorized by this section.

2126 (4) If a taxpayer applies and is approved for a credit
2127 under s. 402.261 after timely requesting an extension to file
2128 under s. 220.222(2):



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2129 (a) The credit does not reduce the amount of tax due for
2130 purposes of the department's determination as to whether the
2131 taxpayer was in compliance with the requirement to pay tentative
2132 taxes under ss. 220.222 and 220.32.

2133 (b) The taxpayer's noncompliance with the requirement to
2134 pay tentative taxes shall result in the revocation and
2135 rescindment of any such credit.

2136 (c) The taxpayer shall be assessed for any taxes,
2137 penalties, or interest due from the taxpayer's noncompliance
2138 with the requirement to pay tentative taxes.

2139 (5) For purposes of calculating the underpayment of
2140 estimated corporate income taxes under s. 220.34, the final
2141 amount due is the amount after credits earned under this section
2142 are deducted. For purposes of determining if a penalty or
2143 interest under s. 220.34(2)(d)1. will be imposed for
2144 underpayment of estimated corporate income tax, a taxpayer may,
2145 after earning a credit under this section, reduce any estimated
2146 payment in that taxable year by the amount of the credit.

2147 Section 40. Subsections (1) through (4) of section
2148 220.1915, Florida Statutes, are amended to read:

2149 220.1915 Credit for qualified railroad reconstruction or
2150 replacement expenditures.—

2151 (1) For purposes of this section:

2152 (a) "Qualified expenditures" means gross expenditures made
2153 in this state by a qualifying railroad during the taxable year
2154 in which the credit is claimed, provided such expenditures were
2155 made on track that was owned or leased by a qualifying railroad
2156 on the last day of the prior calendar year, and were:

2157 1. For the maintenance, reconstruction, or replacement of



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2158 railroad infrastructure, including track, roadbed, bridges,
2159 industrial leads and sidings, or track-related structures which
2160 were owned or leased by the qualifying railroad; or

2161 2. For new construction by the qualifying railroad of
2162 industrial leads, switches, spurs and sidings, and extensions of
2163 existing sidings located in this state.

2164 (b) "Qualifying railroad" means any ~~taxpayer that was a~~
2165 Class II or Class III railroad operating in this state on the
2166 last day of the calendar year prior to the taxable year for
2167 which the credit is claimed, pursuant to the classifications in
2168 effect for that year as set by the United States Surface
2169 Transportation Board or its successor.

2170 (2) (a) For taxable years beginning on or after January 1,
2171 2023, a qualifying railroad is eligible for a credit against the
2172 tax imposed by this chapter if it has qualified expenditures in
2173 this state in the taxable year.

2174 (b) The credit allowed under this section is equal to 50
2175 percent of a qualifying railroad's qualified expenditures
2176 incurred in this state in the taxable year, as limited by
2177 paragraph (c).

2178 (c) The amount of the credit may not exceed the product of
2179 \$3,500 and the number of miles of railroad track owned or leased
2180 within this state by the qualifying railroad as of the end of
2181 the calendar year prior to the taxable year in which the
2182 qualified expenditures were incurred. The Department of
2183 Transportation shall certify to the department the number of
2184 miles of railroad track within this state that each qualifying
2185 railroad owned or leased on the last day of each calendar year.
2186 Such certification must be provided to the department no later



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2187 than the last business day of January for the prior year ending
2188 December 31.

2189 (3) (a) A qualifying railroad must submit to the department
2190 ~~with its return~~ an application including any documentation or
2191 information required by the department to demonstrate
2192 eligibility for the credit allowed under this section. Such
2193 application must specify the taxable year for which the credit
2194 is requested, and may be filed at any time during that taxable
2195 year once the qualifying expenditures have been made. The
2196 application must be filed no later than May 1 of the year
2197 following the year in which the qualifying expenditures were
2198 made.

2199 (b) Only one application may be filed per qualifying
2200 railroad per taxable year. If the qualifying railroad is not a
2201 ~~taxpayer under this chapter, the qualifying railroad must submit~~
2202 ~~the required application including any documentation or~~
2203 ~~information required by the department directly to the~~
2204 ~~department no later than May 1 of the calendar year following~~
2205 ~~the year in which the qualified expenditures were made, in~~
2206 ~~accordance with rules adopted by the department.~~

2207 (c) The qualifying railroad must include an affidavit
2208 certifying that all information contained in the application is
2209 true and correct, and supporting documentation must include any
2210 relevant information, as determined by the rules of the
2211 department, to verify eligibility of qualified expenditures made
2212 in this state for the credit allowed under this section. The
2213 supporting documentation must include, but is not limited to,
2214 the following:

2215 1. The number of track miles owned or leased in this state



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2216 by the qualifying railroad on the last day of the prior calendar
2217 year. If this number is different than the number provided by
2218 the Department of Transportation under paragraph (2)(c), the
2219 department shall use the number of miles provided by the
2220 Department of Transportation to calculate the limitation for the
2221 credit under that paragraph.

2222 2. The total amount and description of each qualified
2223 expenditure.

2224 3. Financial receipts or other records necessary to verify
2225 the accuracy of the information submitted pursuant to this
2226 subsection.

2227 4. If a copy of any Internal Revenue Service Form 8900, or
2228 its equivalent, is if such documentation was filed with the
2229 Internal Revenue Service for any credit under 26 U.S.C. s. 45G
2230 for which the federal credit related in whole or in part to the
2231 qualified expenditures in this state for which the credit is
2232 sought, such form shall be provided to the department within 60
2233 days of submission to the Internal Revenue Service. Approval of
2234 this credit shall not be delayed until, or contingent upon,
2235 receipt of such form. The department shall retain such form for
2236 any qualifying railroad that is a taxpayer under this chapter
2237 along with records related to the credit until the taxable
2238 period covered by the form is no longer subject to review or
2239 audit by the department.

2240 (d) If the qualifying railroad is a taxpayer under this
2241 chapter and the credit earned exceeds the taxpayer's liability
2242 under this chapter for that year, or if the qualifying railroad
2243 is not a taxpayer under this chapter, The department must issue
2244 a letter to the qualifying railroad within 30 days after receipt



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2245 of the completed application indicating the amount of the
2246 approved credit ~~available for carryover or transfer in~~
2247 ~~accordance with subsection (4).~~

2248 (e) The department may consult with the Department of
2249 Transportation regarding the qualifications, ownership, or
2250 classification of any qualifying railroad applying for a credit
2251 under this section. The Department of Transportation shall
2252 provide technical assistance, when requested by the department,
2253 on any technical audits performed pursuant to this section, in
2254 addition to providing the annual certification under paragraph
2255 (2) (c).

2256 (4) (a) If the credit granted under this section is not
2257 fully used in any one taxable year because of insufficient tax
2258 liability on the part of the qualifying railroad, or because the
2259 qualifying railroad is not subject to tax under this chapter,
2260 the unused amount may be carried forward for a period not to
2261 exceed 5 taxable years or may be transferred in accordance with
2262 paragraph (b). The carryover or transferred credit may be used
2263 in the year approved or any of the 5 subsequent taxable years,
2264 when the tax imposed by this chapter for that taxable year
2265 exceeds the credit for which the qualifying railroad or
2266 transferee under paragraph (b) is eligible in that taxable year
2267 under this subsection, after applying the other credits and
2268 unused carryovers in the order provided by s. 220.02 (8).

2269 (b)1. The credit under this section may be transferred, in
2270 whole or in part:

2271 a. By written agreement to a taxpayer subject to the tax
2272 under this chapter and that either transports property using the
2273 rail facilities of any ~~the~~ qualifying railroad or furnishes



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2274 railroad-related property or services, as those terms are
2275 defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in
2276 this state, or is a railroad, ~~as those terms are defined in 26~~
2277 ~~C.F.R. s. 1.45G-1(b)~~; and

2278 b. At any time after receipt of approval in paragraph
2279 (3) (d), or during the 5 taxable years following the taxable year
2280 the credit was originally earned by the qualifying railroad.

2281 2. The written agreement required for transfer under this
2282 paragraph shall:

2283 a. Be filed jointly by the qualifying railroad and the
2284 transferee with the department within 30 days after the
2285 transfer, in accordance with rules adopted by the department;
2286 and

2287 b. Contain all of the following information: the name,
2288 address, and taxpayer identification number for the qualifying
2289 railroad and the transferee; the amount of the credit being
2290 transferred; the taxable year in which the credit was originally
2291 earned by the qualifying railroad; and the remaining taxable
2292 years for which the credit may be claimed.

2293 Section 41. Section 220.1992, Florida Statutes, is created
2294 to read:

2295 220.1992 Individuals with Unique Abilities Tax Credit
2296 Program.—

2297 (1) For purposes of this section, the term:

2298 (a) "Qualified employee" means an individual who has a
2299 disability, as that term is defined in s. 413.801, and has been
2300 employed for at least 6 months by a qualified taxpayer.

2301 (b) "Qualified taxpayer" means a taxpayer who employs a
2302 qualified employee at a business located in this state.



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2303 (2) For a taxable year beginning on or after January 1,
2304 2024, a qualified taxpayer is eligible for a credit against the
2305 tax imposed by this chapter in an amount up to \$1,000 for each
2306 qualified employee such taxpayer employed during the taxable
2307 year. The tax credit shall equal one dollar for each hour the
2308 qualified employee worked during the taxable year, up to 1,000
2309 hours.

2310 (3) (a) The department may adopt rules governing the manner
2311 and form of applications for the tax credit and establishing
2312 requirements for the proper administration of the tax credit.
2313 The form must include an affidavit certifying that all
2314 information contained within the application is true and correct
2315 and must require the taxpayer to specify the number of qualified
2316 employees for whom a credit under this section is being claimed
2317 and the number of hours each qualified employee worked during
2318 the taxable year.

2319 (b) The department must approve the tax credit prior to the
2320 taxpayer taking the credit on a return. The department must
2321 approve credits on a first-come, first-served basis. If the
2322 department determines that an application is incomplete, the
2323 department shall notify the taxpayer in writing and the taxpayer
2324 shall have 30 days after receiving such notification to correct
2325 any deficiency. If corrected in a timely manner, the application
2326 must be deemed completed as of the date the application was
2327 first submitted.

2328 (c) A taxpayer may not claim a tax credit of more than
2329 \$10,000 under this section in any one taxable year.

2330 (d) A taxpayer may carry forward any unused portion of a
2331 tax credit under this section for up to 5 taxable years. The



2332 carryover may be used in a subsequent year when the tax imposed
2333 by this chapter for such year exceeds the credit for such year
2334 under this section after applying the other credits and unused
2335 credit carryovers in the order provided in s. 220.02(8).

2336 (4) The combined total amount of tax credits which may be
2337 granted under this section is \$5 million in each of state fiscal
2338 years 2024-2025, 2025-2026, and 2026-2027.

2339 (5) The department may consult with the Department of
2340 Commerce and the Agency for Persons with Disabilities to
2341 determine if an individual is a qualified employee. The
2342 Department of Commerce and the Agency for Persons with
2343 Disabilities shall provide technical assistance, when requested
2344 by the department, on any such question.

2345 Section 42. Present paragraphs (c) and (d) of subsection
2346 (2) of section 220.222, Florida Statutes, are redesignated as
2347 paragraphs (d) and (e), respectively, and a new paragraph (c) is
2348 added to that subsection, to read:

2349 220.222 Returns; time and place for filing.-

2350 (2)

2351 (c) When a taxpayer has been granted an extension or
2352 extensions of time within which to file its federal income tax
2353 return for any taxable year due to a federally declared disaster
2354 that included locations within this state, and if the
2355 requirements of s. 220.32 are met, the due date of the return
2356 required under this code is automatically extended to 15
2357 calendar days after the due date for such taxpayer's federal
2358 income tax return, including any extensions provided for such
2359 return for a federally declared disaster. Nothing in this
2360 paragraph affects the authority of the executive director to



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2361 order an extension or waiver pursuant to s. 213.055(2).

2362 Section 43. Section 374.986, Florida Statutes, is amended
2363 to read:

2364 374.986 Taxing authority.—

2365 (1) The property appraiser ~~tax assessor~~, tax collector, and
2366 board of county commissioners of each and every county in said
2367 district, shall, when requested by the board, prepare from their
2368 official records and deliver any and all information that may be
2369 from time to time requested from him or her or them or either of
2370 them by the board regarding the tax valuation, assessments,
2371 collection, and any other information regarding the levy,
2372 assessment, and collection of taxes in each of said counties.

2373 (2) The board may annually assess and levy against the
2374 taxable property in the district a tax not to exceed one-tenth
2375 mill on the dollar for each year, and the proceeds from such tax
2376 shall be used by the district for all expenses of the district
2377 including the purchase price of right-of-way and other property.
2378 The board shall, on or before the 31st day of July of each year,
2379 prepare a tentative annual written budget of the district's
2380 expected income and expenditures. In addition, the board shall
2381 compute a proposed millage rate to be levied as taxes for that
2382 year upon the taxable property in the district for the purposes
2383 of said district. The proposed budget shall be submitted to the
2384 Department of Environmental Protection for its approval. Prior
2385 to adopting a final budget, the district shall comply with the
2386 provisions of s. 200.065, relating to the method of fixing
2387 millage, and shall fix the final millage rate by resolution of
2388 the district and shall also, by resolution, adopt a final budget
2389 pursuant to chapter 200. Copies of such resolutions executed in



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

2418 Section 44. Section 402.261, Florida Statutes, is created



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2419 to read:

2420 402.261 Child care tax credits.—

2421 (1) For purposes of this section, the term:

2422 (a) "Department" means the Department of Revenue.

2423 (b) "Division" means the Division of Alcoholic Beverages
2424 and Tobacco of the Department of Business and Professional
2425 Regulation.

2426 (c) "Eligible child" means the child or grandchild of an
2427 employee of a taxpayer, if such employee is the child or
2428 grandchild's caregiver as defined in s. 39.01.

2429 (d) "Eligible child care facility" means a child care
2430 facility that:

2431 1. Is licensed under s. 402.305; or

2432 2. Is exempt from licensure under s. 402.316.

2433 (e) "Employee" includes full-time employees and part-time
2434 employees who work an average of at least 20 hours per week.

2435 (f) "Maximum annual tax credit amount" means, for any state
2436 fiscal year, the sum of the amount of tax credits approved under
2437 this section, including tax credits to be taken under s.

2438 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
2439 which are approved for taxpayers whose taxable years begin on or
2440 after January 1 of the calendar year preceding the start of the
2441 applicable state fiscal year.

2442 (g) "Tax due" means any tax required under chapter 211,
2443 chapter 220, chapter 561, or chapter 624, or due under chapter
2444 212 from a direct pay permit holder as a result of a direct pay
2445 permit held pursuant to s. 212.183.

2446 (2) (a) A taxpayer who operates an eligible child care
2447 facility for the taxpayer's employees is allowed a credit of 50



2448 percent of the startup costs of such facility against any tax
2449 due for the taxable year such facility begins operation as an
2450 eligible child care facility. The maximum credit amount a
2451 taxpayer may be granted in a taxable year under this paragraph
2452 is based on the average number of employees employed by the
2453 taxpayer during such year. For an employer that employed:
2454 1. One to 19 employees, the maximum credit is \$1 million.
2455 2. Twenty to 250 employees, the maximum credit is \$500,000.
2456 3. More than 250 employees, the maximum credit is \$250,000.
2457 (b) A taxpayer who operates an eligible child care facility
2458 for the taxpayer's employees is allowed a credit of \$300 per
2459 month for each eligible child enrolled in such facility against
2460 any tax due for the taxable year. The maximum credit amount a
2461 taxpayer may be granted in a taxable year under this paragraph
2462 is based on the average number of employees employed by the
2463 taxpayer during such year. For an employer that employed:
2464 1. One to 19 employees, the maximum credit is \$50,000.
2465 2. Twenty to 250 employees, the maximum credit is \$500,000.
2466 3. More than 250 employees, the maximum credit is \$1
2467 million.
2468 (c) A taxpayer who makes payments to an eligible child care
2469 facility in the name and for the benefit of an employee employed
2470 by the taxpayer whose eligible child attends such facility is
2471 allowed a credit of 100 percent of the amount of such payments
2472 against any tax due for the taxable year up to a maximum credit
2473 of \$3,600 per child per taxable year. The taxpayer may make
2474 payments directly to the eligible child care facility or
2475 contract with an early learning coalition to process payments.
2476 The maximum credit amount a taxpayer may be granted in a taxable



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2477 year under this paragraph is based on the average number of
2478 employees employed by the taxpayer during such year. For an
2479 employer that employed:

2480 1. One to 19 employees, the maximum credit is \$50,000.

2481 2. Twenty to 250 employees, the maximum credit is \$500,000.

2482 3. More than 250 employees, the maximum credit is \$1

2483 million.

2484 (d) A taxpayer may qualify for a tax credit under more than
2485 one paragraph of this subsection; however, the total credit
2486 taken by such taxpayers in a single taxable year may not exceed
2487 the sum total of the maximum credit they are granted under each
2488 applicable paragraph.

2489 (e) For state fiscal years 2024-2025, 2025-2026, and 2026-
2490 2027, the maximum annual tax credit amount is \$5 million.

2491 (3) (a) If the credit granted under this section is not
2492 fully used within the specified state fiscal year for credits
2493 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
2494 due for the specified taxable year for credits under s. 220.19
2495 or s. 624.5107, because of insufficient tax liability on the
2496 part of the taxpayer, the unused amount may be carried forward
2497 for a period not to exceed 5 years. For purposes of s. 220.19, a
2498 credit carried forward may be used in a subsequent year after
2499 applying the other credits and unused carryovers in the order
2500 provided by s. 220.02(8).

2501 (b)1. If a taxpayer receives a credit for startup costs
2502 pursuant to paragraph (2) (a), and the eligible child care
2503 facility fails to operate for at least 5 years, a pro rata share
2504 of the credit must be repaid, in accordance with the formula:

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



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Where:

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

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

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

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

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

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

(c) Two or more taxpayers may jointly establish and operate an eligible child care facility according to the provisions of this section. If two or more taxpayers choose to jointly establish and operate an eligible child care facility, or cause a not-for-profit taxpayer to establish and operate an eligible



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

2545 (d) Child care payments for which a taxpayer claims a
2546 credit under paragraph (2) (c) may not exceed the amount charged
2547 by the eligible child care facility for other children of like
2548 age and ability of persons not employed by the taxpayer.

2549 (5) Beginning October 1, 2024, a taxpayer may submit an
2550 application to the department for the purposes of determining
2551 qualification for a credit under this section. The department
2552 must approve the application for the credit before the taxpayer
2553 is authorized to claim the credit on a return.

2554 (a) The application must include:

2555 1.a. For a credit under paragraph (2) (a), a proposal for
2556 establishing an eligible child care facility for use by its
2557 employees, the number of eligible children expected to be
2558 enrolled, and the expected date operations will begin. A credit
2559 may not be claimed on a return until operations have begun. If
2560 the facility has begun to operate, the application must show the
2561 number of eligible children enrolled and the date the operation
2562 began.

2563 b. For a credit under paragraph (2) (b), the total number of



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2564 eligible children for whom child care will be provided at the
2565 eligible child care facility and the total number of months the
2566 facility is expected to operate during the taxable year in which
2567 the credit will be earned.

2568 c. For a credit under paragraph (2) (c), the total number of
2569 eligible children for whom child care payments will be paid and
2570 the estimated total annual amount of such payments during the
2571 taxable year in which the credit will be earned.

2572 2. The taxable year in which the credit is expected to be
2573 earned. A taxpayer may apply for a credit to be used for a prior
2574 taxable year at any time before the date on which the taxpayer
2575 is required to file a return for that year pursuant to s.
2576 220.222.

2577 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
2578 a statement signed by a person authorized to sign on behalf of
2579 the taxpayer that the facility meets the definition of eligible
2580 child care facility and otherwise qualifies for the credit under
2581 this section. Such statement must be attached to the
2582 application.

2583 (b) The department shall approve tax credits on a first-
2584 come, first-served basis, and must obtain the division's
2585 approval before approving a tax credit under s. 561.1214. Within
2586 10 days after approving or denying an application, the
2587 Department of Revenue shall provide a copy of its approval or
2588 denial letter to the taxpayer.

2589 (6) (a) A taxpayer may not convey, transfer, or assign an
2590 approved tax credit or a carryforward tax credit to another
2591 entity unless all of the assets of the taxpayer are conveyed,
2592 assigned, or transferred in the same transaction. However, a tax



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

2606 (b) Within any state fiscal year, a taxpayer may rescind
2607 all or part of a tax credit approved under subsection (5). The
2608 amount rescinded shall become available for that state fiscal
2609 year to another taxpayer approved by the department under this
2610 section. The department must obtain the division's approval
2611 before accepting the rescindment of a tax credit under s.
2612 561.1214. Any amount rescinded under this paragraph must become
2613 available to a taxpayer on a first-come, first-served basis
2614 based on tax credit applications received after the date the
2615 rescindment is accepted by the department.

2616 (c) Within 10 days after approving or denying the
2617 conveyance, transfer, or assignment of a tax credit under
2618 paragraph (a), or the rescindment of a tax credit under
2619 paragraph (b), the department shall provide a copy of its
2620 approval or denial letter to the taxpayer requesting the
2621 conveyance, transfer, assignment, or rescindment.



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2622 (7) (a) The department may adopt rules to administer this
2623 section, including rules for the approval or disapproval of
2624 proposals submitted by taxpayers and rules to provide for
2625 cooperative arrangements between for-profit and not-for-profit
2626 taxpayers.

2627 (b) The department's decision to approve or disapprove a
2628 proposal must be in writing, and, if the proposal is approved,
2629 the decision must state the maximum credit authorized for the
2630 taxpayer.

2631 (c) In addition to its existing audit and investigation
2632 authority, the department may perform any additional financial
2633 and technical audits and investigations, including examining the
2634 accounts, books, or records of the tax credit applicant, which
2635 are necessary to verify the costs included in a credit
2636 application and to ensure compliance with this section.

2637 (d) It is grounds for forfeiture of previously claimed and
2638 received tax credits if the department determines that a
2639 taxpayer received tax credits pursuant to this section to which
2640 the taxpayer was not entitled.

2641 Section 45. Subsection (2) and paragraphs (a) and (b) of
2642 subsection (5) of section 402.62, Florida Statutes, are amended
2643 to read:

2644 402.62 Strong Families Tax Credit.—

2645 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2646 (a) The Department of Children and Families shall designate
2647 as an eligible charitable organization an organization that
2648 meets all of the following requirements:

2649 1. Is exempt from federal income taxation under s.
2650 501(c)(3) of the Internal Revenue Code.



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2651 2. Is a Florida entity formed under chapter 605, chapter
2652 607, or chapter 617 and whose principal office is located in
2653 this state.

2654 3. Provides direct services for at-risk families that do
2655 not have an open dependency case.

2656 4. Provides services to:

2657 a. Prevent child abuse, neglect, abandonment, or
2658 exploitation;

2659 b. Assist fathers in learning and improving parenting
2660 skills or to engage absent fathers in being more engaged in
2661 their children's lives;

2662 c. ~~Provide books to the homes of children eligible for a~~
2663 ~~federal free or reduced price meals program or those testing~~
2664 ~~below grade level in kindergarten through grade 5;~~

2665 d. Assist families with children who have a chronic illness
2666 or a physical, intellectual, developmental, or emotional
2667 disability; or

2668 d.e. Provide workforce development services to families of
2669 children eligible for a federal free or reduced-price meals
2670 program.

2671 5.4. Provides to the Department of Children and Families
2672 accurate information, including, at a minimum, a description of
2673 the services provided by the organization which are eligible for
2674 funding under this section; the total number of individuals
2675 served through those services during the last calendar year and
2676 the number served during the last calendar year using funding
2677 under this section; basic financial information regarding the
2678 organization and services eligible for funding under this
2679 section; outcomes for such services; and contact information for



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2680 the organization.

2681 ~~6.5.~~ Annually submits a statement, signed under penalty of
2682 perjury by a current officer of the organization, that the
2683 organization meets all criteria to qualify as an eligible
2684 charitable organization, has fulfilled responsibilities under
2685 this section for the previous fiscal year if the organization
2686 received any funding through this credit during the previous
2687 year, and intends to fulfill its responsibilities during the
2688 upcoming year.

2689 ~~7.6.~~ Provides any documentation requested by the Department
2690 of Children and Families to verify eligibility as an eligible
2691 charitable organization or compliance with this section.

2692 (b) The Department of Children and Families may not
2693 designate as an eligible charitable organization an organization
2694 that:

2695 1. Provides abortions or pays for or provides coverage for
2696 abortions; or

2697 2. Has received more than 50 percent of its total annual
2698 revenue, not including revenue received pursuant to a contract
2699 under s. 409.1464, from a federal, state, or local governmental
2700 agency ~~the Department of Children and Families~~, either directly
2701 or via a contractor of such an agency ~~the department~~, in the
2702 prior fiscal year.

2703 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2704 AND LIMITATIONS.—

2705 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
2706 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2707 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
2708 application to the Department of Revenue for a tax credit or



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2709 credits to be taken under one or more of s. 211.0253, s.
2710 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
2711 at 9 a.m. on the first day of the calendar year that is not a
2712 Saturday, Sunday, or legal holiday.

2713 1. The taxpayer shall specify in the application each tax
2714 for which the taxpayer requests a credit and the applicable
2715 taxable year for a credit under s. 220.1877 or s. 624.51057 or
2716 the applicable state fiscal year for a credit under s. 211.0253,
2717 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
2718 taxpayer may apply for a credit to be used for a prior taxable
2719 year before the date the taxpayer is required to file a return
2720 for that year pursuant to s. 220.222. For purposes of s.
2721 624.51057, a taxpayer may apply for a credit to be used for a
2722 prior taxable year before the date the taxpayer is required to
2723 file a return for that prior taxable year pursuant to ss.
2724 624.509 and 624.5092. The application must specify the eligible
2725 charitable organization to which the proposed contribution will
2726 be made. The Department of Revenue shall approve tax credits on
2727 a first-come, first-served basis and must obtain the division's
2728 approval before approving a tax credit under s. 561.1213.

2729 2. Within 10 days after approving or denying an
2730 application, the Department of Revenue shall provide a copy of
2731 its approval or denial letter to the eligible charitable
2732 organization specified by the taxpayer in the application.

2733 Section 46. For the \$20 million in additional credit under
2734 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
2735 pursuant to changes made by this act, a taxpayer may submit an
2736 application to the Department of Revenue beginning at 9 a.m. on
2737 July 1, 2024.



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2738 Section 47. Subsection (1) of section 413.4021, Florida
2739 Statutes, is amended to read:

2740 413.4021 Program participant selection; tax collection
2741 enforcement diversion program.—The Department of Revenue, in
2742 coordination with the Florida Association of Centers for
2743 Independent Living and the Florida Prosecuting Attorneys
2744 Association, shall select judicial circuits in which to operate
2745 the program. The association and the state attorneys' offices
2746 shall develop and implement a tax collection enforcement
2747 diversion program, which shall collect revenue due from persons
2748 who have not remitted their collected sales tax. The criteria
2749 for referral to the tax collection enforcement diversion program
2750 shall be determined cooperatively between the state attorneys'
2751 offices and the Department of Revenue.

2752 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
2753 revenues collected from the tax collection enforcement diversion
2754 program shall be deposited into the special reserve account of
2755 the Florida Association of Centers for Independent Living, to be
2756 used to administer the James Patrick Memorial Work Incentive
2757 Personal Attendant Services and Employment Assistance Program
2758 and to contract with the state attorneys participating in the
2759 tax collection enforcement diversion program in an amount of not
2760 more than \$75,000 for each state attorney.

2761 Section 48. Present paragraph (b) of subsection (1) of
2762 section 561.121, Florida Statutes, is redesignated as paragraph
2763 (c), and a new paragraph (b) is added to that subsection, to
2764 read:

2765 561.121 Deposit of revenue.—

2766 (1) All state funds collected pursuant to ss. 563.05,



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2767 564.06, 565.02(9), and 565.12 shall be paid into the State
2768 Treasury and disbursed in the following manner:

2769 (b)1. After the distribution in paragraph (a), from the
2770 remainder of the funds collected pursuant to ss. 563.05, 564.06,
2771 565.02(9), and 565.12, 7 percent of monthly collections shall be
2772 paid in the following shares:

2773 a. One-third to the University of Miami Sylvester
2774 Comprehensive Cancer Center;

2775 b. One-sixth to the Brain Tumor Immunotherapy Program at
2776 the University of Florida Health Shands Cancer Center;

2777 c. One-sixth to the Norman Fixel Institute for Neurological
2778 Diseases at the University of Florida; and

2779 d. One-third to the Mayo Clinic Comprehensive Cancer Center
2780 in Jacksonville.

2781 2. The distributions in subparagraph 1. may not exceed \$30
2782 million per fiscal year.

2783 3. These funds are appropriated monthly, to be used for
2784 lawful purposes, including constructing, furnishing, equipping,
2785 financing, operating, and maintaining cancer research and
2786 clinical and related facilities, and furnishing, equipping,
2787 operating, and maintaining other properties owned or leased by
2788 the University of Miami Sylvester Comprehensive Cancer Center,
2789 the University of Florida Health Shands Cancer Center, and the
2790 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
2791 constructing, furnishing, equipping, financing, operating, and
2792 maintaining neurological disease research and clinical and
2793 related facilities, and furnishing, equipping, operating, and
2794 maintaining other properties, owned or leased by the Norman
2795 Fixel Institute for Neurological Diseases at the University of



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2796 Florida. Moneys distributed pursuant to this paragraph may not
2797 be used to secure bonds or other forms of indebtedness nor be
2798 pledged for debt service. This paragraph is repealed June 30,
2799 2054.

2800 Section 49. Section 561.1214, Florida Statutes, is created
2801 to read:

2802 561.1214 Child care tax credits.—Beginning January 1, 2024,
2803 there is allowed a credit pursuant to s. 402.261 against any tax
2804 due under s. 563.05, s. 564.06, or s. 565.12, except excise
2805 taxes imposed on wine produced by manufacturers in this state
2806 from products grown in this state. However, a credit allowed
2807 under this section may not exceed 90 percent of the tax due on
2808 the return on which the credit is taken. For purposes of the
2809 distributions of tax revenue under ss. 561.121 and 564.06(10),
2810 the division shall disregard any tax credits allowed under this
2811 section to ensure that any reduction in tax revenue received
2812 which is attributable to the tax credits results only in a
2813 reduction in distributions to the General Revenue Fund. The
2814 provisions of s. 402.261 apply to the credit authorized by this
2815 section.

2816 Section 50. Notwithstanding the expiration date in section
2817 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
2818 Statutes, is reenacted to read:

2819 571.26 Florida Agricultural Promotional Campaign Trust
2820 Fund.—There is hereby created the Florida Agricultural
2821 Promotional Campaign Trust Fund within the Department of
2822 Agriculture and Consumer Services to receive all moneys related
2823 to the Florida Agricultural Promotional Campaign. Moneys
2824 deposited in the trust fund shall be appropriated for the sole



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2825 purpose of implementing the Florida Agricultural Promotional
2826 Campaign, except for money deposited in the trust fund pursuant
2827 to s. 212.20(6)(d)6.h., which shall be held separately and used
2828 solely for the purposes identified in s. 571.265.

2829 Section 51. Section 41 of chapter 2023-157, Laws of
2830 Florida, is repealed.

2831 Section 52. Subsection (5) of section 571.265, Florida
2832 Statutes, is amended to read:

2833 571.265 Promotion of Florida thoroughbred breeding and of
2834 thoroughbred racing at Florida thoroughbred tracks; distribution
2835 of funds.—

2836 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
2837 ~~and saved from repeal by the Legislature.~~

2838 Section 53. Subsection (7) of section 624.509, Florida
2839 Statutes, is amended to read:

2840 624.509 Premium tax; rate and computation.—

2841 (7) Credits and deductions against the tax imposed by this
2842 section shall be taken in the following order: deductions for
2843 assessments made pursuant to s. 440.51; credits for taxes paid
2844 under ss. 175.101 and 185.08; credits for income taxes paid
2845 under chapter 220 and the credit allowed under subsection (5),
2846 as these credits are limited by subsection (6); the credit
2847 allowed under s. 624.51057; the credit allowed under s.
2848 624.51058; the credit allowed under s. 624.5107; all other
2849 available credits and deductions.

2850 Section 54. Section 624.5107, Florida Statutes, is amended
2851 to read:

2852 624.5107 Child care tax credits.—

2853 (1) For taxable years beginning on or after January 1,



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2854 2024, there is allowed a credit pursuant to s. 402.261 against
2855 any tax due for a taxable year under s. 624.509(1) after
2856 deducting from such tax deductions for assessments made pursuant
2857 to s. 440.51; credits for taxes paid under ss. 175.101 and
2858 185.08; credits for income taxes paid under chapter 220; and the
2859 credit allowed under s. 624.509(5), as such credit is limited by
2860 s. 624.509(6). An insurer claiming a credit against premium tax
2861 liability under this section is not required to pay any
2862 additional retaliatory tax levied under s. 624.5091 as a result
2863 of claiming such credit. Section 624.5091 does not limit such
2864 credit in any manner. ~~If the credit granted under this section~~
2865 ~~is not fully used in any one year because of insufficient tax~~
2866 ~~liability on the part of the insurer, the unused amount may be~~
2867 ~~carried forward for a period not to exceed 5 years. The~~
2868 ~~carryover credit may be used in a subsequent year when the tax~~
2869 ~~imposed by s. 624.509 or s. 624.510 for that year exceeds the~~
2870 ~~credit for which the insurer is eligible in that year under this~~
2871 ~~section.~~

2872 (2) For purposes of determining whether a penalty under s.
2873 624.5092 will be imposed, an insurer, after earning a credit
2874 under s. 624.5107 for a taxable year, may reduce any installment
2875 payment for such taxable year of 27 percent of the amount of the
2876 net tax due as reported on the return for the preceding year
2877 under s. 624.5092(2)(b) by the amount of the credit. ~~If an~~
2878 ~~insurer receives a credit for child care facility startup costs,~~
2879 ~~and the facility fails to operate for at least 5 years, a pro~~
2880 ~~rata share of the credit must be repaid, in accordance with the~~
2881 ~~formula: $A = C \times (1 - (N/60))$, where:~~

2882 ~~(a) "A" is the amount in dollars of the required repayment.~~



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2883 ~~(b) "C" is the total credits taken by the insurer for child~~
2884 ~~care facility startup costs.~~

2885 ~~(c) "N" is the number of months the facility was in~~
2886 ~~operation.~~

2887

2888 ~~This repayment requirement is inapplicable if the insurer goes~~
2889 ~~out of business or can demonstrate to the department that its~~
2890 ~~employees no longer want to have a child care facility.~~

2891 (3) The provisions of s. 402.261 apply to the credit
2892 authorized by this section.

2893 Section 55. The amendments made by this act to ss. 220.19,
2894 624.509, and 624.5107, Florida Statutes, and ss. 211.0254,
2895 212.1835, 402.261, and 561.1214, Florida Statutes, as created by
2896 this act, apply retroactively to January 1, 2024.

2897 Section 56. Section 624.5108, Florida Statutes, is created
2898 to read:

2899 624.5108 Property insurance discount to policyholders;
2900 insurance premium deduction; insurer credit for deductions.—

2901 (1) An insurer must deduct the following amounts from the
2902 total charged for the following policies:

2903 (a) For a policy providing residential coverage on a
2904 dwelling, an amount equal to 1.75 percent of the premium, as
2905 defined in s. 627.403.

2906 (b) For a policy providing residential coverage on a
2907 dwelling, the amount charged for the State Fire Marshal
2908 regulatory assessment under s. 624.515.

2909 (c) For a policy, contract, or endorsement providing
2910 personal or commercial lines coverage for the peril of flood or
2911 excess coverage for the peril of flood on any structure or the



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2912 contents of personal property contained therein, an amount equal
2913 to 1.75 percent of the premium, as defined in s. 627.403. As
2914 used in this paragraph, the term "flood" has the same meaning as
2915 provided in s. 627.715(1) (b).

2916

2917 For the purposes of this section, residential coverage excludes
2918 tenant coverage.

2919 (2) The deductions under this section apply to policies
2920 that provide coverage for a 12-month period with an effective
2921 date between October 1, 2024, and September 30, 2025. The
2922 deductions amount must be separately stated on the policy
2923 declarations page.

2924 (3) When reporting policy premiums for purposes of
2925 computing taxes levied under s. 624.509, an insurer must report
2926 the full policy premium value before applying deductions under
2927 this section. The deductions provided to policyholders in
2928 subsection (1) do not reduce the direct written premium of the
2929 insurer for any purposes.

2930 (4) For the taxable years beginning on January 1, 2024, and
2931 January 1, 2025, there is allowed a credit of 100 percent of the
2932 amount of deductions provided to policyholders pursuant to
2933 subsection (1) against any tax due under s. 624.509(1) after all
2934 other credits and deductions have been taken in the order
2935 provided in s. 624.509(7).

2936 (5) An insurer claiming a credit against premium tax
2937 liability under this section is not required to pay any
2938 additional retaliatory tax levied under s. 624.5091 as a result
2939 of claiming such credit. Section 624.5091 does not limit the
2940 credit available to insurers in any manner.



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2941 (6) If the credit provided for under subsection (4) is not
2942 fully used in any one taxable year because of insufficient tax
2943 liability, the Department of Revenue must refund the unused
2944 amount of credit out of the General Revenue Fund to the insurer.

2945 (7) In the event that an insurer refunds some or all of a
2946 policy that received a deduction pursuant to subsection (1), for
2947 which the insurer has received a credit under subsection (4) or
2948 a refund under subsection (6), the insurer must repay to the
2949 Department of Revenue for deposit into the General Revenue fund
2950 that portion of the credit or refund received by the insurer
2951 that equals the deduction under subsection (1) on the portion of
2952 the policy that was refunded.

2953 (8) Every insurer required to provide a premium deduction
2954 under this section must include all of the following information
2955 with its quarterly and annual statements under s. 624.424:

2956 (a) The number of policies that received a deduction under
2957 this section during the period covered by the statement.

2958 (b) The total amount of deductions provided by the insurer
2959 during the period covered by the statement.

2960 (c) The total premium related to insurance policies
2961 providing residential coverage on a dwelling.

2962 (d) The total premium related to policies, contracts, or
2963 endorsements providing personal or commercial lines coverage for
2964 the peril of flood or excess coverage for the peril of flood on
2965 any structure or the contents of personal property contained
2966 therein.

2967 (9) The office must include the same information required
2968 under subsection (8) in the reports required under s. 624.315.

2969 (10) In addition to its existing audit and investigation



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2970 authority, the Department of Revenue may perform any additional
2971 financial and technical audits and investigations, including
2972 examining the accounts, books, and records of an insurer
2973 claiming a credit under subsection (4), which are necessary to
2974 verify the information included in the tax return and to ensure
2975 compliance with this section. The office shall provide technical
2976 assistance when requested by the Department of Revenue on any
2977 technical audits or examinations performed pursuant to this
2978 section.

2979 (11) In addition to its existing examination authority and
2980 duties under s. 624.316, the office shall examine the
2981 information required to be reported under subsection (8) and
2982 shall take corrective measures as provided in ss. 624.310(5) and
2983 624.4211 for any insurer not in compliance with this section.

2984 (12) The Department of Revenue and the office are
2985 authorized, and all conditions are deemed met, to adopt
2986 emergency rules pursuant to s. 120.54(4) to implement the
2987 provisions of this section. Notwithstanding any other provision
2988 of law, emergency rules adopted pursuant to this subsection are
2989 effective for 6 months after adoption and may be renewed during
2990 the pendency of procedures to adopt permanent rules addressing
2991 the subject of the emergency rules.

2992 (13) This section is repealed December 31, 2030.

2993 Section 57. Disaster preparedness supplies; sales tax
2994 holiday.—

2995 (1) The tax levied under chapter 212, Florida Statutes, may
2996 not be collected during the period from June 1, 2024, through
2997 June 14, 2024, or during the period from August 24, 2024,
2998 through September 6, 2024, on the sale of:



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2999 (a) A portable self-powered light source with a sales price
3000 of \$40 or less.

3001 (b) A portable self-powered radio, two-way radio, or
3002 weather-band radio with a sales price of \$50 or less.

3003 (c) A tarpaulin or other flexible waterproof sheeting with
3004 a sales price of \$100 or less.

3005 (d) An item normally sold as, or generally advertised as, a
3006 ground anchor system or tie-down kit with a sales price of \$100
3007 or less.

3008 (e) A gas or diesel fuel tank with a sales price of \$50 or
3009 less.

3010 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
3011 or 9-volt batteries, excluding automobile and boat batteries,
3012 with a sales price of \$50 or less.

3013 (g) A nonelectric food storage cooler with a sales price of
3014 \$60 or less.

3015 (h) A portable generator used to provide light or
3016 communications or preserve food in the event of a power outage
3017 with a sales price of \$3,000 or less.

3018 (i) Reusable ice with a sales price of \$20 or less.

3019 (j) A portable power bank with a sales price of \$60 or
3020 less.

3021 (k) A smoke detector or smoke alarm with a sales price of
3022 \$70 or less.

3023 (l) A fire extinguisher with a sales price of \$70 or less.

3024 (m) A carbon monoxide detector with a sales price of \$70 or
3025 less.

3026 (n) The following supplies necessary for the evacuation of
3027 household pets purchased for noncommercial use:



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- 3028 1. Bags of dry dog food or cat food weighing 50 or fewer
3029 pounds with a sales price of \$100 or less per bag.
- 3030 2. Cans or pouches of wet dog food or cat food with a sales
3031 price of \$10 or less per can or pouch or the equivalent if sold
3032 in a box or case.
- 3033 3. Over-the-counter pet medications with a sales price of
3034 \$100 or less per item.
- 3035 4. Portable kennels or pet carriers with a sales price of
3036 \$100 or less per item.
- 3037 5. Manual can openers with a sales price of \$15 or less per
3038 item.
- 3039 6. Leashes, collars, and muzzles with a sales price of \$20
3040 or less per item.
- 3041 7. Collapsible or travel-sized food bowls or water bowls
3042 with a sales price of \$15 or less per item.
- 3043 8. Cat litter weighing 25 or fewer pounds with a sales
3044 price of \$25 or less per item.
- 3045 9. Cat litter pans with a sales price of \$15 or less per
3046 item.
- 3047 10. Pet waste disposal bags with a sales price of \$15 or
3048 less per package.
- 3049 11. Pet pads with a sales price of \$20 or less per box or
3050 package.
- 3051 12. Hamster or rabbit substrate with a sales price of \$15
3052 or less per package.
- 3053 13. Pet beds with a sales price of \$40 or less per item.
- 3054 (2) The tax exemptions provided in this section do not
3055 apply to sales within a theme park or entertainment complex as
3056 defined in s. 509.013(9), Florida Statutes, within a public



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3057 lodging establishment as defined in s. 509.013(4), Florida
3058 Statutes, or within an airport as defined in s. 330.27(2),
3059 Florida Statutes.

3060 (3) The Department of Revenue is authorized, and all
3061 conditions are deemed met, to adopt emergency rules pursuant to
3062 s. 120.54(4), Florida Statutes, for the purpose of implementing
3063 this section.

3064 (4) This section shall take effect upon this act becoming a
3065 law.

3066 Section 58. Freedom Month; sales tax holiday.—

3067 (1) The taxes levied under chapter 212, Florida Statutes,
3068 may not be collected on purchases made during the period from
3069 July 1, 2024, through July 31, 2024, on:

3070 (a) The sale by way of admissions, as defined in s.
3071 212.02(1), Florida Statutes, for:

3072 1. A live music event scheduled to be held on any date or
3073 dates from July 1, 2024, through December 31, 2024;

3074 2. A live sporting event scheduled to be held on any date
3075 or dates from July 1, 2024, through December 31, 2024;

3076 3. A movie to be shown in a movie theater on any date or
3077 dates from July 1, 2024, through December 31, 2024;

3078 4. Entry to a museum, including any annual passes;

3079 5. Entry to a state park, including any annual passes;

3080 6. Entry to a ballet, play, or musical theatre performance
3081 scheduled to be held on any date or dates from July 1, 2024,
3082 through December 31, 2024;

3083 7. Season tickets for ballets, plays, music events, or
3084 musical theatre performances;

3085 8. Entry to a fair, festival, or cultural event scheduled



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3086 to be held on any date or dates from July 1, 2024, through
3087 December 31, 2024; or

3088 9. Use of or access to private and membership clubs
3089 providing physical fitness facilities from July 1, 2024, through
3090 December 31, 2024.

3091 (b) The retail sale of boating and water activity supplies,
3092 camping supplies, fishing supplies, general outdoor supplies,
3093 residential pool supplies, and electric scooters. As used in
3094 this section, the term:

3095 1. "Boating and water activity supplies" means life jackets
3096 and coolers with a sales price of \$75 or less; recreational pool
3097 tubes, pool floats, inflatable chairs, and pool toys with a
3098 sales price of \$35 or less; safety flares with a sales price of
3099 \$50 or less; water skis, wakeboards, kneeboards, and
3100 recreational inflatable water tubes or floats capable of being
3101 towed with a sales price of \$150 or less; paddleboards and
3102 surfboards with a sales price of \$300 or less; canoes and kayaks
3103 with a sales price of \$500 or less; paddles and oars with a
3104 sales price of \$75 or less; and snorkels, goggles, and swimming
3105 masks with a sales price of \$25 or less.

3106 2. "Camping supplies" means tents with a sales price of
3107 \$200 or less; sleeping bags, portable hammocks, camping stoves,
3108 and collapsible camping chairs with a sales price of \$50 or
3109 less; and camping lanterns and flashlights with a sales price of
3110 \$30 or less.

3111 3. "Electric scooter" means a vehicle having two or fewer
3112 wheels, with or without a seat or saddle for the use of the
3113 rider, which is equipped to be propelled by an electric motor
3114 and which weighs less than 75 pounds, is less than 2 feet wide,



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3115 and is designed for a maximum speed of less than 35 miles per
3116 hour, with a sales price of \$500 or less.

3117 4. "Fishing supplies" means rods and reels with a sales
3118 price of \$75 or less if sold individually, or \$150 or less if
3119 sold as a set; tackle boxes or bags with a sales price of \$30 or
3120 less; and bait or fishing tackle with a sales price of \$5 or
3121 less if sold individually, or \$10 or less if multiple items are
3122 sold together. The term does not include supplies used for
3123 commercial fishing purposes.

3124 5. "General outdoor supplies" means sunscreen, sunblock, or
3125 insect repellent with a sales price of \$15 or less; sunglasses
3126 with a sales price of \$100 or less; binoculars with a sales
3127 prices of \$200 or less; water bottles with a sales price of \$30
3128 or less; hydration packs with a sales price of \$50 or less;
3129 outdoor gas or charcoal grills with a sales price of \$250 or
3130 less; bicycle helmets with a sales price of \$50 or less; and
3131 bicycles with a sales price of \$500 or less.

3132 6. "Residential pool supplies" means individual residential
3133 pool and spa replacement parts, nets, filters, lights, and
3134 covers with a sales price of \$100 or less; and residential pool
3135 and spa chemicals purchased by an individual with a sales price
3136 of \$150 or less.

3137 (2) The tax exemptions provided in this section do not
3138 apply to sales within a theme park or entertainment complex as
3139 defined in s. 509.013(9), Florida Statutes, within a public
3140 lodging establishment as defined in s. 509.013(4), Florida
3141 Statutes, or within an airport as defined in s. 330.27(2),
3142 Florida Statutes.

3143 (3) If a purchaser of an admission purchases the admission



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3144 exempt from tax pursuant to this section and subsequently
3145 resells the admission, the purchaser must collect tax on the
3146 full sales price of the resold admission.

3147 (4) The Department of Revenue is authorized, and all
3148 conditions are deemed met, to adopt emergency rules pursuant to
3149 s. 120.54(4), Florida Statutes, for the purpose of implementing
3150 this section.

3151 (5) This section shall take effect upon this act becoming a
3152 law.

3153 Section 59. Clothing, wallets, and bags; school supplies;
3154 learning aids and jigsaw puzzles; personal computers and
3155 personal computer-related accessories; sales tax holiday.-

3156 (1) The tax levied under chapter 212, Florida Statutes, may
3157 not be collected during the period from July 29, 2024, through
3158 August 11, 2024, on the retail sale of:

3159 (a) Clothing, wallets, or bags, including handbags,
3160 backpacks, fanny packs, and diaper bags, but excluding
3161 briefcases, suitcases, and other garment bags, having a sales
3162 price of \$100 or less per item. As used in this paragraph, the
3163 term "clothing" means:

3164 1. Any article of wearing apparel intended to be worn on or
3165 about the human body, excluding watches, watchbands, jewelry,
3166 umbrellas, and handkerchiefs; and

3167 2. All footwear, excluding skis, swim fins, roller blades,
3168 and skates.

3169 (b) School supplies having a sales price of \$50 or less per
3170 item. As used in this paragraph, the term "school supplies"
3171 means pens, pencils, erasers, crayons, notebooks, notebook
3172 filler paper, legal pads, binders, lunch boxes, construction



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3173 paper, markers, folders, poster board, composition books, poster
3174 paper, scissors, cellophane tape, glue or paste, rulers,
3175 computer disks, staplers and staples used to secure paper
3176 products, protractors, and compasses.

3177 (c) Learning aids and jigsaw puzzles having a sales price
3178 of \$30 or less. As used in this paragraph, the term "learning
3179 aids" means flashcards or other learning cards, matching or
3180 other memory games, puzzle books and search-and-find books,
3181 interactive or electronic books and toys intended to teach
3182 reading or math skills, and stacking or nesting blocks or sets.

3183 (d) Personal computers or personal computer-related
3184 accessories purchased for noncommercial home or personal use
3185 having a sales price of \$1,500 or less. As used in this
3186 paragraph, the term:

3187 1. "Personal computers" includes electronic book readers,
3188 calculators, laptops, desktops, handhelds, tablets, or tower
3189 computers. The term does not include cellular telephones, video
3190 game consoles, digital media receivers, or devices that are not
3191 primarily designed to process data.

3192 2. "Personal computer-related accessories" includes
3193 keyboards, mice, personal digital assistants, monitors, other
3194 peripheral devices, modems, routers, and nonrecreational
3195 software, regardless of whether the accessories are used in
3196 association with a personal computer base unit. The term does
3197 not include furniture or systems, devices, software, monitors
3198 with a television tuner, or peripherals that are designed or
3199 intended primarily for recreational use.

3200 (2) The tax exemptions provided in this section do not
3201 apply to sales within a theme park or entertainment complex as



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3202 defined in s. 509.013(9), Florida Statutes, within a public
3203 lodging establishment as defined in s. 509.013(4), Florida
3204 Statutes, or within an airport as defined in s. 330.27(2),
3205 Florida Statutes.

3206 (3) The tax exemptions provided in this section apply at
3207 the option of the dealer if less than 5 percent of the dealer's
3208 gross sales of tangible personal property in the prior calendar
3209 year consisted of items that would be exempt under this section.
3210 If a qualifying dealer chooses not to participate in the tax
3211 holiday, by July 15, 2024, the dealer must notify the Department
3212 of Revenue in writing of its election to collect sales tax
3213 during the holiday and must post a copy of that notice in a
3214 conspicuous location at its place of business.

3215 (4) The Department of Revenue is authorized, and all
3216 conditions are deemed met, to adopt emergency rules pursuant to
3217 s. 120.54(4), Florida Statutes, for the purpose of implementing
3218 this section.

3219 (5) This section shall take effect upon this act becoming a
3220 law.

3221 Section 60. Tools commonly used by skilled trade workers;
3222 Tool Time sales tax holiday.-

3223 (1) The tax levied under chapter 212, Florida Statutes, may
3224 not be collected during the period from September 1, 2024,
3225 through September 7, 2024, on the retail sale of:

3226 (a) Hand tools with a sales price of \$50 or less per item.

3227 (b) Power tools with a sales price of \$300 or less per
3228 item.

3229 (c) Power tool batteries with a sales price of \$150 or less
3230 per item.



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



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3260 (u) Ladders with a sales price of \$250 or less.

3261 (v) Fuel cans with a sales price of \$50 or less.

3262 (w) High visibility safety vests with a sales price of \$30

3263 or less.

3264 (2) The tax exemptions provided in this section do not

3265 apply to sales within a theme park or entertainment complex as

3266 defined in s. 509.013(9), Florida Statutes, within a public

3267 lodging establishment as defined in s. 509.013(4), Florida

3268 Statutes, or within an airport as defined in s. 330.27(2),

3269 Florida Statutes.

3270 (3) The Department of Revenue is authorized, and all

3271 conditions are deemed met, to adopt emergency rules pursuant to

3272 s. 120.54(4), Florida Statutes, for the purpose of implementing

3273 this section.

3274 Section 61. (1) The Department of Revenue is authorized,

3275 and all conditions are deemed met, to adopt emergency rules

3276 pursuant to s. 120.54(4), Florida Statutes, to implement the

3277 amendments made by this act to ss. 206.9931, 212.05, 212.054,

3278 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107,

3279 Florida Statutes, and the creation by this act of ss. 211.0254,

3280 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.

3281 Notwithstanding any other provision of law, emergency rules

3282 adopted pursuant to this subsection are effective for 6 months

3283 after adoption and may be renewed during the pendency of

3284 procedures to adopt permanent rules addressing the subject of

3285 the emergency rules.

3286 (2) This section shall take effect upon this act becoming a

3287 law and expires July 1, 2027.

3288 Section 62. (1) For fiscal year 2024-2025, the sum of



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3289 \$200,000 is appropriated from the General Revenue Fund to the
3290 Department of Revenue to offset the reductions in ad valorem tax
3291 revenue experienced by fiscally constrained counties, as defined
3292 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
3293 Florida Statutes.

3294 (2) To participate in the distribution of the
3295 appropriation, each affected taxing jurisdiction must apply to
3296 the Department of Revenue by October 1, 2024, and provide
3297 documentation supporting the taxing jurisdiction's reduction in
3298 ad valorem tax revenue in the form and manner prescribed by the
3299 department. The documentation must include a copy of the notice
3300 required by s. 197.319(5)(b), Florida Statutes, from the tax
3301 collector who reports to the affected taxing jurisdiction of the
3302 reduction in ad valorem taxes the taxing jurisdiction will incur
3303 as a result of the implementation of s. 197.319, Florida
3304 Statutes.

3305 (3) The Department of Revenue is authorized, and all
3306 conditions are deemed met, to adopt emergency rules pursuant to
3307 s. 120.54(4), Florida Statutes, for the purpose of implementing
3308 this section.

3309 (4) This section shall take effect upon becoming a law and
3310 is repealed June 30, 2026.

3311 Section 63. For the 2024-2025 fiscal year, the sum of
3312 \$408,604 in nonrecurring funds is appropriated from the General
3313 Revenue Fund to the Department of Revenue for the purpose of
3314 implementing this act.

3315 Section 64. Except as otherwise provided in this act and
3316 except for this section, which shall take effect upon becoming a
3317 law, this act shall take effect July 1, 2024.



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

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to taxation; amending s. 192.001,
F.S.; revising the definition of the term "tangible
personal property"; providing retroactive
applicability; amending s. 192.0105, F.S.; providing
that a taxpayer has a right to know certain
information regarding property determined not to have
been entitled to a homestead exemption; amending s.
193.155, F.S.; extending the timeframe for changes,
additions, or improvements following damage or
destruction of a homestead to commence for certain
assessment requirements to apply; requiring property
appraisers to include certain information with notices
of tax liens; providing that back taxes apply only
under certain circumstances; amending s. 193.624,
F.S.; revising the definition of the term "renewable
energy source device"; providing applicability;
amending s. 193.703, F.S.; requiring that the owner be
given a specified timeframe to pay certain taxes,
penalties, and interest prior to a lien being filed;
providing that such lien is subject to certain
provisions; providing that back taxes apply only under
certain circumstances; amending s. 194.037, F.S.;
revising obsolete provisions; amending s. 196.011,



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



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3376 requiring property appraisers to review certain
3377 applications and make certain determinations;
3378 authorizing property appraisers to request and review
3379 additional information; authorizing property
3380 appraisers to grant exemptions only under certain
3381 conditions; revising requirements for property owners
3382 seeking a certification notice from the Florida
3383 Housing Finance Corporation; providing that a certain
3384 determination by the corporation does not constitute
3385 an exemption; revising eligibility; conforming
3386 provisions to changes made by the act; amending s.
3387 196.1979, F.S.; revising the value to which a certain
3388 ad valorem property tax exemption applies; revising a
3389 condition of eligibility for vacant residential units
3390 to qualify for a certain ad valorem property tax
3391 exemption; making technical changes; revising the
3392 deadline for an application for exemption; revising
3393 deadlines by which boards and governing bodies must
3394 deliver to or notify the department of the adoption,
3395 repeal, or expiration of certain ordinances; requiring
3396 property appraisers to review certain applications and
3397 make certain determinations; authorizing property
3398 appraisers to request and review additional
3399 information; authorizing property appraisers to grant
3400 exemptions only under certain conditions; providing
3401 the method for determining the value of a unit for
3402 certain purposes; providing for retroactive
3403 applicability; amending s. 196.1978, F.S.; authorizing
3404 a taxing authority, beginning at a specified time, to



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



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3434 purposes, from documentary stamp taxes in connection
3435 with the sale of alarm systems; providing for future
3436 repeal of amendments, unless saved from repeal by the
3437 Legislature through reenactment by the Legislature;
3438 providing for effect of amendments by other
3439 provisions; amending s. 206.9931, F.S.; deleting a
3440 registration fee for certain parties; amending s.
3441 206.9955, F.S.; revising the rates of certain taxes on
3442 natural gas fuel for a specified timeframe; reenacting
3443 s. 206.996(1) and (4), F.S., relating to monthly
3444 reports by natural gas fuel retailers and deductions,
3445 to incorporate the amendment made to s. 206.9955,
3446 F.S., in references thereto; reenacting s. 206.997,
3447 F.S., relating to state and local alternative fuel
3448 user fee clearing trust funds and distributions, to
3449 incorporate the amendment made to s. 206.9955, F.S.,
3450 in references thereto; creating s. 211.0254, F.S.;
3451 authorizing the use of credits against certain taxes
3452 beginning on a specified date; providing a limitation
3453 on such credits; providing construction; providing
3454 applicability; amending s. 212.0306, F.S.; revising
3455 the necessary vote in a referendum for the levy of a
3456 certain local option food and beverage tax; amending
3457 s. 212.05, F.S.; making technical changes; specifying
3458 the application of an exemption for sales tax for
3459 certain purchasers of boats and aircraft; providing a
3460 sales tax exemption for certain leases and rentals;
3461 amending s. 212.054, F.S.; specifying that certain
3462 purchases are considered a single item for purposes of



3463 discretionary sales surtax; specifying that certain
3464 property sales are deemed to occur in the county where
3465 the purchaser resides, as identified on specified
3466 documents; providing applicability; defining the term
3467 "final adjudication"; providing for the transfer and
3468 disposition of discretionary sales surtaxes under
3469 certain circumstances; providing for the suspension of
3470 discretionary sales surtaxes under certain
3471 circumstances; authorizing certain persons to file a
3472 claim for a refund of discretionary sale surtaxes;
3473 providing for future expiration; amending s. 212.055,
3474 F.S.; deleting a restriction on counties authorized to
3475 levy an indigent care and trauma center surtax;
3476 requiring approval of certain taxes in a referendum;
3477 amending s. 212.11, F.S.; authorizing an automatic
3478 extension for filing returns and remitting sales and
3479 use tax when specified states of emergency are
3480 declared; providing construction; creating s.
3481 212.1835, F.S.; authorizing the use of credits against
3482 certain taxes beginning on a specified date;
3483 authorizing certain expenses and payments to count
3484 toward the tax due; providing construction; providing
3485 applicability; requiring electronic filing of returns
3486 and payment of taxes; amending s. 212.20, F.S.;
3487 deleting the future repeal of provisions related to
3488 annual distributions to the Florida Agricultural
3489 Promotional Campaign Trust Fund; amending s. 213.21,
3490 F.S.; authorizing the department to consider requests
3491 to settle or compromise certain liabilities after



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



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3521 revising conditions for carry-forward and transfer of
3522 such credit; creating s. 220.1992, F.S.; defining the
3523 terms "qualified employee" and "qualified taxpayer";
3524 establishing a credit against specified taxes for
3525 taxpayers that employ specified individuals;
3526 specifying the amount of such tax credit; authorizing
3527 the department to adopt rules governing the manner and
3528 form of the application for such tax credit;
3529 specifying requirements for such form; requiring the
3530 department to approve the tax credit prior to the
3531 taxpayer taking the credit; requiring the department
3532 to approve the tax credits in a specified manner;
3533 requiring the department to notify the taxpayer in a
3534 specified manner if the department determines an
3535 application is incomplete; providing that such
3536 taxpayer has a specified timeframe to correct any
3537 deficiency; providing that certain applications are
3538 deemed complete on a specified date; prohibiting
3539 taxpayers from claiming a tax credit of more than a
3540 specified amount; authorizing the carryforward of
3541 credits in a specified manner; providing the maximum
3542 amount of credit that may be granted during specified
3543 fiscal years; authorizing the department to consult
3544 with specified entities for a certain purpose;
3545 amending s. 220.222, F.S.; providing an automatic
3546 extension for the due date for a specified return in
3547 certain circumstances; amending s. 374.986, F.S.;
3548 revising obsolete provisions; creating s. 402.261,
3549 F.S.; defining terms; authorizing certain taxpayers to



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3550 receive tax credits for certain actions; providing
3551 requirements for such credits; specifying the maximum
3552 tax credit that may be granted for a specified
3553 timeframe; authorizing tax credits be carried forward;
3554 requiring repayment of tax credits under certain
3555 conditions and using a specified formula; requiring
3556 certain taxpayers to file specified returns and
3557 reports; requiring that certain funds be distributed;
3558 requiring taxpayers to submit applications beginning
3559 on a specified date to receive tax credits; requiring
3560 the application to include certain information;
3561 requiring the Department of Revenue to approve tax
3562 credits in a specified manner; prohibiting the
3563 transfer of a tax credit; providing an exception;
3564 requiring the department to approve certain transfers;
3565 requiring a specified approval before the transfer of
3566 certain credits; authorizing credits to be rescinded
3567 during a specified time period; requiring specified
3568 approval before certain credits may be rescinded;
3569 requiring rescinded credits to be made available for
3570 use in a specified manner; requiring the department to
3571 provide specified letters in a certain time period
3572 with certain information; authorizing the department
3573 to adopt rules; amending s. 402.62, F.S.; revising the
3574 requirements for the Department of Children and
3575 Families in designating eligible charitable
3576 organizations; increasing the Strong Families Tax
3577 Credit cap; specifying when applications may be
3578 submitted to the Department of Revenue; amending s.



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3579 413.4021, F.S.; increasing the distribution for a
3580 specified program; amending s. 561.121, F.S.;
3581 providing for a specified distribution to specified
3582 entities of funds collected from certain excise taxes
3583 on alcoholic beverages and license fees on vendors;
3584 prohibiting such distribution from exceeding a certain
3585 amount; providing for the uses of such funds;
3586 prohibiting the use of such moneys for securing bonds;
3587 providing for future repeal; creating s. 561.1214,
3588 F.S.; authorizing the use of credits against certain
3589 taxes beginning on a specified date; providing a
3590 limitation on such credits; providing applicability;
3591 providing construction; reenacting s. 571.26, F.S.,
3592 relating to the Florida Agricultural Promotional
3593 Campaign Trust Fund; repealing s. 41 of chapter 2023-
3594 157, Laws of Florida, which provides for the
3595 expiration and reversion of a specified provision of
3596 law; amending s. 571.265, F.S.; deleting the future
3597 repeal of provisions related to the promotion of
3598 Florida thoroughbred breeding and of thoroughbred
3599 racing; amending s. 624.509, F.S.; revising the order
3600 in which certain credits and deductions may be taken
3601 to incorporate changes made by the act; amending s.
3602 624.5107, F.S.; authorizing the use of credits against
3603 certain taxes beginning on a specified date; providing
3604 a limitation; providing construction; providing
3605 applicability; providing for retroactive application;
3606 creating s. 624.5108, F.S.; requiring insurers to
3607 deduct specified amounts from the premiums for certain



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



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