

1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; requiring specified ordinances to expire after a
4 certain amount of time; authorizing the adoption of a
5 new ordinance; requiring certain taxes to be renewed
6 by a certain date to remain in effect; providing
7 applicability; providing an exception; amending s.
8 192.001, F.S.; revising the definition of the term
9 "tangible personal property" to specify the conditions
10 under which certain work is deemed substantially
11 completed; providing applicability; providing for
12 retroactive operation; amending s. 193.624, F.S.;
13 revising the definition of the term "renewable energy
14 source device"; providing applicability; amending s.
15 194.037, F.S.; revising obsolete provisions; amending
16 s. 201.08, F.S.; providing applicability; defining the
17 term "principal limit"; requiring certain taxes to be
18 calculated based on the principal limit at a specified
19 event; providing retroactive operation; providing
20 construction; amending s. 212.0306, F.S.; specifying
21 the type of vote necessary for a certain tax levy;
22 amending s. 212.031, F.S.; providing a temporary
23 reduction in a specified tax rate; amending s. 212.05,
24 F.S.; providing a sales tax exemption for certain
25 leases and rentals; amending s. 212.055, F.S.;

26 | revising the number of years that certain taxes may be
27 | levied; requiring approval of certain taxes in a
28 | referendum; removing a restriction on counties that
29 | may levy a specified tax; revising the date when a
30 | certain tax may expire; amending s. 212.11, F.S.;
31 | authorizing an automatic extension for filing returns
32 | and remitting sales and use tax when specified states
33 | of emergency are declared; amending s. 212.20, F.S.;
34 | extending the date a certain distribution will be
35 | repealed; amending s. 220.02, F.S.; revising the order
36 | in which credits may be taken to include a specified
37 | credit; amending s. 220.03, F.S.; revising the date of
38 | adoption of the Internal Revenue Code and other
39 | federal income tax statutes for purposes of the state
40 | corporate income tax; providing retroactive operation;
41 | creating s. 220.1992, F.S.; defining the terms
42 | "qualified employee" and "qualified taxpayer";
43 | establishing a credit against specified taxes for
44 | taxpayers that employ specified individuals; providing
45 | the maximum amount of such credit; providing how such
46 | credit is determined; providing application
47 | requirements; requiring credits to be approved prior
48 | to being used; requiring credits to be approved in a
49 | specified manner; providing the maximum credit that
50 | may be claimed by a single taxpayer; authorizing

51 carryforward of credits in a specified manner;
52 providing the maximum amount of credit that may be
53 granted during specified fiscal years; authorizing the
54 Department of Revenue to consult with specified
55 entities for a certain purpose; authorizing
56 rulemaking; amending s. 220.222, F.S.; providing an
57 automatic extension of the due date for a specified
58 tax return in certain circumstances; amending s.
59 374.986, F.S.; revising obsolete provisions; amending
60 s. 402.62, F.S.; increasing the Strong Families Tax
61 Credit cap; providing when applications may be
62 submitted to the Department of Revenue; amending s.
63 413.4021, F.S.; increasing the distribution for a
64 specified program; amending s. 571.265, F.S.;

65 extending the date of a future repeal; exempting from
66 sales and use tax specified disaster preparedness
67 supplies during specified timeframes; defining terms;
68 specifying locations where the tax exemptions do not
69 apply; exempting from sales and use tax admissions to
70 certain events, performances, and facilities, certain
71 season tickets, and the retail sale of certain boating
72 and water activity, camping, fishing, general outdoor,
73 and residential pool supplies and sporting equipment
74 during specified timeframes; providing definitions;
75 specifying locations where the tax exemptions do not

76 | apply; authorizing the Department of Revenue to adopt
 77 | emergency rules; exempting from sales and use tax the
 78 | retail sale of certain clothing, wallets, bags, school
 79 | supplies, learning aids and jigsaw puzzles, and
 80 | personal computers and personal computer-related
 81 | accessories during specified timeframes; providing
 82 | definitions; specifying locations where the tax
 83 | exemptions do not apply; authorizing certain dealers
 84 | to opt out of participating in the tax holiday,
 85 | subject to certain requirements; authorizing the
 86 | Department of Revenue to adopt emergency rules;
 87 | exempting from the sales and use tax the retail sale
 88 | of certain tools during a specified timeframe;
 89 | specifying locations where the tax exemptions do not
 90 | apply; authorizing the Department of Revenue to adopt
 91 | emergency rules; requiring certain counties to use
 92 | specified tax revenue for affordable housing;
 93 | providing requirements for housing financed with such
 94 | revenue; providing for distribution of such funds;
 95 | authorizing the Department of Revenue to adopt
 96 | emergency rules for specified provisions; providing
 97 | for future repeal; providing effective dates.

98 |
 99 | Be It Enacted by the Legislature of the State of Florida:
 100 |

101 Section 1. Paragraphs (f), (g), and (h) are added to
102 subsection (4) of section 125.0104, Florida Statutes, to read:

103 125.0104 Tourist development tax; procedure for levying;
104 authorized uses; referendum; enforcement.—

105 (4) ORDINANCE LEVY TAX; PROCEDURE.—

106 (f) An ordinance that levies and imposes a tax pursuant to
107 this section expires 6 years after the date the ordinance is
108 approved in a referendum, but may be renewed for subsequent 6-
109 year periods if each 6-year period is approved in a referendum
110 held pursuant to subsection (6).

111 (g) Any tax imposed pursuant to this section and in effect
112 on June 30, 2024, must be renewed by an ordinance approved in a
113 referendum held pursuant to subsection (6) on or before July 1,
114 2029, in order to remain in effect after July 1, 2029.

115 (h) The state covenants with holders of bonds or other
116 instruments of indebtedness issued by counties before July 1,
117 2024, that it will not impair or materially alter the rights of
118 those holders or relieve counties of the duty to meet their
119 obligations as a result of previous pledges or assignments
120 entered into under this section as it existed before July 1,
121 2024. Therefore, paragraph (g) does not apply in any case in
122 which the proceeds of a tax levied pursuant to this section on
123 or before June 30, 2024, have been pledged to secure and
124 liquidate revenue bonds or revenue refunding bonds as authorized
125 by this section, unless such bonds are retired before July 1,

126 2029. If the bonds are not retired on July 1, 2029, paragraph
127 (g) shall apply as though July 1, 2029, was instead replaced
128 with July 1 of the year following the retirement of such bonds.

129 Section 2. Paragraph (d) of subsection (11) of section
130 192.001, Florida Statutes, is amended to read:

131 192.001 Definitions.—All definitions set out in chapters 1
132 and 200 that are applicable to this chapter are included herein.
133 In addition, the following definitions shall apply in the
134 imposition of ad valorem taxes:

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

137 (d) "Tangible personal property" means all goods,
138 chattels, and other articles of value (but does not include the
139 vehicular items enumerated in s. 1(b), Art. VII of the State
140 Constitution and elsewhere defined) capable of manual possession
141 and whose chief value is intrinsic to the article itself.

142 "Construction work in progress" consists of those items of
143 tangible personal property commonly known as fixtures,
144 machinery, and equipment when in the process of being installed
145 in new or expanded improvements to real property and whose value
146 is materially enhanced upon connection or use with a
147 preexisting, taxable, operational system or facility.

148 Construction work in progress shall be deemed substantially
149 completed when connected with the preexisting, taxable,
150 operational system or facility. For the purpose of tangible

151 personal property constructed or installed by an electric
152 utility, construction work in progress shall not be deemed
153 substantially completed unless all permits or approvals required
154 for commercial operation have been received or approved.

155 Inventory and household goods are expressly excluded from this
156 definition.

157 Section 3. The amendment made by this act to s. 192.001,
158 Florida Statutes, first applies to the 2024 property tax roll,
159 and operates retroactively to January 1, 2024.

160 Section 4. Subsection (1) of section 193.624, Florida
161 Statutes, is amended to read:

162 193.624 Assessment of renewable energy source devices.—

163 (1) As used in this section, the term "renewable energy
164 source device" means any of the following equipment that
165 collects, transmits, stores, or uses solar energy, wind energy,
166 or energy derived from geothermal deposits or biogas, as defined
167 in s. 366.91:

168 (a) Solar energy collectors, photovoltaic modules, and
169 inverters.

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

172 (c) Rockbeds.

173 (d) Thermostats and other control devices.

174 (e) Heat exchange devices.

175 (f) Pumps and fans.

- 176 (g) Roof ponds.
- 177 (h) Freestanding thermal containers.
- 178 (i) Pipes, ducts, wiring, structural supports, refrigerant
179 handling systems, and other components used as integral parts of
180 such systems; however, such equipment does not include
181 conventional backup systems of any type or any equipment or
182 structure that would be required in the absence of the renewable
183 energy source device.
- 184 (j) Windmills and wind turbines.
- 185 (k) Wind-driven generators.
- 186 (l) Power conditioning and storage devices that store or
187 use solar energy, wind energy, or energy derived from geothermal
188 deposits to generate electricity or mechanical forms of energy.
- 189 (m) Pipes and other equipment used to transmit hot
190 geothermal water to a dwelling or structure from a geothermal
191 deposit.
- 192 (n) Pipes, equipment, structural facilities, structural
193 support, and any other machinery integral to the
194 interconnection, production, storage, compression,
195 transportation, processing, and conversion of biogas from
196 landfill waste, livestock farm waste, including manure, food
197 waste, or treated wastewater into renewable natural gas as
198 defined in s. 366.91.
- 199
- 200 The term does not include equipment that is on the distribution

201 or transmission side of the point at which a renewable energy
202 source device is interconnected to an electric utility's
203 distribution grid or transmission lines or a natural gas
204 pipeline or distribution system.

205 Section 5. The amendments made by this act to s. 193.624,
206 Florida Statutes, first apply to the 2025 property tax roll.

207 Section 6. Paragraph (f) of subsection (1) of section
208 194.037, Florida Statutes, is amended to read:

209 194.037 Disclosure of tax impact.—

210 (1) After hearing all petitions, complaints, appeals, and
211 disputes, the clerk shall make public notice of the findings and
212 results of the board as provided in chapter 50. If published in
213 the print edition of a newspaper, the notice must be in at least
214 a quarter-page size advertisement of a standard size or tabloid
215 size newspaper, and the headline shall be in a type no smaller
216 than 18 point. The advertisement shall not be placed in that
217 portion of the newspaper where legal notices and classified
218 advertisements appear. The advertisement shall be published in a
219 newspaper in the county. The newspaper selected shall be one of
220 general interest and readership in the community pursuant to
221 chapter 50. For all advertisements published pursuant to this
222 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT
223 BOARD. The public notice shall list the members of the value
224 adjustment board and the taxing authorities to which they are
225 elected. The form shall show, in columnar form, for each of the

226 | property classes listed under subsection (2), the following
227 | information, with appropriate column totals:

228 | (f) In the sixth column, the net change in taxable value
229 | from the property appraiser's ~~assessor's~~ initial roll which
230 | results from board decisions.

231 | Section 7. Subsections (6), (7), and (8) of section
232 | 201.08, Florida Statutes, are renumbered as subsections (7),
233 | (8), and (9), respectively, a new subsection (6) is added to
234 | that section, and paragraph (b) of subsection (1) of that
235 | section is republished, to read:

236 | 201.08 Tax on promissory or nonnegotiable notes, written
237 | obligations to pay money, or assignments of wages or other
238 | compensation; exception.—

239 | (1)

240 | (b) On mortgages, trust deeds, security agreements, or
241 | other evidences of indebtedness filed or recorded in this state,
242 | and for each renewal of the same, the tax shall be 35 cents on
243 | each \$100 or fraction thereof of the indebtedness or obligation
244 | evidenced thereby. Mortgages, including, but not limited to,
245 | mortgages executed without the state and recorded in the state,
246 | which incorporate the certificate of indebtedness, not otherwise
247 | shown in separate instruments, are subject to the same tax at
248 | the same rate. When there is both a mortgage, trust deed, or
249 | security agreement and a note, certificate of indebtedness, or
250 | obligation, the tax shall be paid on the mortgage, trust deed,

251 or security agreement at the time of recordation. A notation
 252 shall be made on the note, certificate of indebtedness, or
 253 obligation that the tax has been paid on the mortgage, trust
 254 deed, or security agreement. If a mortgage, trust deed, security
 255 agreement, or other evidence of indebtedness is subsequently
 256 filed or recorded in this state to evidence an indebtedness or
 257 obligation upon which tax was paid under paragraph (a) or
 258 subsection (2), tax shall be paid on the mortgage, trust deed,
 259 security agreement, or other evidence of indebtedness on the
 260 amount of the indebtedness or obligation evidenced which exceeds
 261 the aggregate amount upon which tax was previously paid under
 262 this paragraph and under paragraph (a) or subsection (2). If the
 263 mortgage, trust deed, security agreement, or other evidence of
 264 indebtedness subject to the tax levied by this section secures
 265 future advances, as provided in s. 697.04, the tax shall be paid
 266 at the time of recordation on the initial debt or obligation
 267 secured, excluding future advances; at the time and so often as
 268 any future advance is made, the tax shall be paid on all sums
 269 then advanced regardless of where such advance is made.
 270 Notwithstanding the aforestated general rule, any increase in
 271 the amount of original indebtedness caused by interest accruing
 272 under an adjustable rate note or mortgage having an initial
 273 interest rate adjustment interval of not less than 6 months
 274 shall be taxable as a future advance only to the extent such
 275 increase is a computable sum certain when the document is

276 | executed. Failure to pay the tax shall not affect the lien for
277 | any such future advance given by s. 697.04, but any person who
278 | fails or refuses to pay such tax due by him or her is guilty of
279 | a misdemeanor of the first degree. The mortgage, trust deed, or
280 | other instrument shall not be enforceable in any court of this
281 | state as to any such advance unless and until the tax due
282 | thereon upon each advance that may have been made thereunder has
283 | been paid.

284 | (6) For a home equity conversion mortgage as defined in 12
285 | CFR s. 1026.33(a), only the principal limit available to the
286 | borrower is subject to the tax imposed in this section. The
287 | maximum claim amount and the stated mortgage amount are not
288 | subject to the tax imposed in this section. As used in this
289 | subsection, the term "principal limit" means the gross amount of
290 | loan proceeds available to the borrower without consideration of
291 | any use restrictions. For purposes of this subsection, the tax
292 | must be calculated based on the principal limit amount
293 | determined at the time of closing as evidenced by the recorded
294 | mortgage or any supporting documents attached thereto.

295 | Section 8. The amendment to s. 201.08, Florida Statutes,
296 | made by this act is intended to be remedial in nature and shall
297 | apply retroactively, but does not create a right to a refund or
298 | credit of any tax paid before the effective date of this act.
299 | For any home equity conversion mortgage recorded before the
300 | effective date of this act, the taxpayer may evidence the

301 principal limit using related loan documents.

302 Section 9. Paragraph (d) of subsection (2) of section
303 212.0306, Florida Statutes, is amended to read:

304 212.0306 Local option food and beverage tax; procedure for
305 levying; authorized uses; administration.—

306 (2)

307 (d) Sales in cities or towns presently imposing a
308 municipal resort tax as authorized by chapter 67-930, Laws of
309 Florida, are exempt from the taxes authorized by subsection (1);
310 however, the tax authorized by paragraph (1)(b) may be levied in
311 such city or town if the governing authority of the city or town
312 adopts an ordinance that is subsequently approved by a majority
313 of the ~~registered~~ electors in such city or town voting in ~~at~~ a
314 referendum held at a general election as defined in s. 97.021.
315 Any tax levied in a city or town pursuant to this paragraph
316 takes effect on the first day of January following the general
317 election in which the ordinance was approved. A referendum to
318 reenact an expiring tax authorized under this paragraph must be
319 held at a general election occurring within the 48-month period
320 immediately preceding the effective date of the reenacted tax,
321 and the referendum may appear on the ballot only once within the
322 48-month period.

323 Section 10. Paragraph (f) is added to subsection (1) of
324 section 212.031, Florida Statutes, to read:

325 212.031 Tax on rental or license fee for use of real

326 | property.—

327 | (1)

328 | (f) From July 1, 2024, through June 30, 2025, the tax rate
 329 | under paragraphs (c) and (d) shall be 1.25 percent.

330 | Section 11. Paragraph (c) of subsection (1) of section
 331 | 212.05, Florida Statutes, is amended to read:

332 | 212.05 Sales, storage, use tax.—It is hereby declared to
 333 | be the legislative intent that every person is exercising a
 334 | taxable privilege who engages in the business of selling
 335 | tangible personal property at retail in this state, including
 336 | the business of making or facilitating remote sales; who rents
 337 | or furnishes any of the things or services taxable under this
 338 | chapter; or who stores for use or consumption in this state any
 339 | item or article of tangible personal property as defined herein
 340 | and who leases or rents such property within the state.

341 | (1) For the exercise of such privilege, a tax is levied on
 342 | each taxable transaction or incident, which tax is due and
 343 | payable as follows:

344 | (c) At the rate of 6 percent of the gross proceeds derived
 345 | from the lease or rental of tangible personal property, as
 346 | defined herein; however, the following special provisions apply
 347 | to the lease or rental of motor vehicles and to peer-to-peer
 348 | car-sharing programs:

349 | 1. When a motor vehicle is leased or rented by a motor
 350 | vehicle rental company or through a peer-to-peer car-sharing

351 program as those terms are defined in s. 212.0606(1) for a
 352 period of less than 12 months:

353 a. If the motor vehicle is rented in Florida, the entire
 354 amount of such rental is taxable, even if the vehicle is dropped
 355 off in another state.

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

358 c. If the motor vehicle is rented through a peer-to-peer
 359 car-sharing program, the peer-to-peer car-sharing program shall
 360 collect and remit the applicable tax due in connection with the
 361 rental.

362 2. Except as provided in subparagraph 3., for the lease or
 363 rental of a motor vehicle for a period of not less than 12
 364 months, sales tax is due on the lease or rental payments if the
 365 vehicle is registered in this state; provided, however, that no
 366 tax shall be due if the taxpayer documents use of the motor
 367 vehicle outside this state and tax is being paid on the lease or
 368 rental payments in another state.

369 3. The tax imposed by this chapter does not apply to the
 370 lease or rental of a commercial motor vehicle as defined in s.
 371 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
 372 defined in s. 316.003 which is to be used primarily in the trade
 373 or established business of the lessee or rentee, for a period of
 374 not less than 12 months when tax was paid on the purchase price
 375 of such vehicle by the lessor. To the extent tax was paid with

376 | respect to the purchase of such vehicle in another state,
 377 | territory of the United States, or the District of Columbia, the
 378 | Florida tax payable shall be reduced in accordance with s.
 379 | 212.06(7). This subparagraph shall only be available when the
 380 | lease or rental of such property is an established business or
 381 | part of an established business or the same is incidental or
 382 | germane to such business.

383 | Section 12. Paragraph (f) of subsection (1), paragraphs
 384 | (a) and (d) of subsection (3), paragraph (a) of subsection (4),
 385 | subsection (5), paragraph (f) of subsection (9), and subsection
 386 | (10) of section 212.055, Florida Statutes, are amended to read:

387 | 212.055 Discretionary sales surtaxes; legislative intent;
 388 | authorization and use of proceeds.—It is the legislative intent
 389 | that any authorization for imposition of a discretionary sales
 390 | surtax shall be published in the Florida Statutes as a
 391 | subsection of this section, irrespective of the duration of the
 392 | levy. Each enactment shall specify the types of counties
 393 | authorized to levy; the rate or rates which may be imposed; the
 394 | maximum length of time the surtax may be imposed, if any; the
 395 | procedure which must be followed to secure voter approval, if
 396 | required; the purpose for which the proceeds may be expended;
 397 | and such other requirements as the Legislature may provide.
 398 | Taxable transactions and administrative procedures shall be as
 399 | provided in s. 212.054.

400 | (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM

401 SURTAX.—

402 (f) Any discretionary sales surtax levied under this
 403 subsection pursuant to a referendum held on or after July 1,
 404 2024 ~~2020~~, may not be levied for more than 10 ~~30~~ years.

405 (3) SMALL COUNTY SURTAX.—

406 (a) The governing authority in each county that has a
 407 population of 50,000 or less on April 1, 1992, may levy a
 408 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 409 of the surtax shall be pursuant to ordinance enacted by an
 410 extraordinary vote of the members of the county governing
 411 authority and ~~if the surtax revenues are expended for operating~~
 412 ~~purposes. If the surtax revenues are expended for the purpose of~~
 413 ~~servicing bond indebtedness, the surtax shall be approved by a~~
 414 majority of the electors of the county voting in a referendum on
 415 the surtax.

416 (d)1. ~~If the surtax is levied pursuant to a referendum,~~
 417 The proceeds of the surtax and any interest accrued thereto may
 418 be expended by the school district or within the county and
 419 municipalities within the county, or, in the case of a
 420 negotiated joint county agreement, within another county, for
 421 the purpose of servicing bond indebtedness to finance, plan, and
 422 construct infrastructure and to acquire land for public
 423 recreation or conservation or protection of natural resources.
 424 ~~However, if the surtax is levied pursuant to an ordinance~~
 425 ~~approved by an extraordinary vote of the members of the county~~

426 ~~governing authority,~~ The proceeds and any interest accrued
 427 thereto may also be used for operational expenses of any
 428 infrastructure or for any public purpose authorized in the
 429 ordinance under which the surtax is levied.

430 2. For the purposes of this paragraph, "infrastructure"
 431 means any fixed capital expenditure or fixed capital costs
 432 associated with the construction, reconstruction, or improvement
 433 of public facilities that have a life expectancy of 5 or more
 434 years and any land acquisition, land improvement, design, and
 435 engineering costs related thereto.

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

437 (a)1. The governing body in each county that ~~the~~
 438 ~~government of which is not consolidated with that of one or more~~
 439 ~~municipalities, which~~ has a population of at least 800,000
 440 residents and is not authorized to levy a surtax under
 441 subsection (5), may levy, pursuant to an ordinance ~~either~~
 442 ~~approved by an extraordinary vote of the governing body or~~
 443 conditioned to take effect only upon approval by a majority vote
 444 of the electors of the county voting in a referendum, a
 445 discretionary sales surtax at a rate that may not exceed 0.5
 446 percent.

447 2. ~~If the ordinance is conditioned on a referendum,~~ A
 448 statement that includes a brief and general description of the
 449 purposes to be funded by the surtax and that conforms to the
 450 requirements of s. 101.161 shall be placed on the ballot by the

451 governing body of the county. The following questions shall be
 452 placed on the ballot:

453 FOR THE. . . .CENTS TAX

454 AGAINST THE. . . .CENTS TAX

455 3. The ordinance adopted by the governing body providing
 456 for the imposition of the surtax shall set forth a plan for
 457 providing health care services to qualified residents, as
 458 defined in subparagraph 4. Such plan and subsequent amendments
 459 to it shall fund a broad range of health care services for both
 460 indigent persons and the medically poor, including, but not
 461 limited to, primary care and preventive care as well as hospital
 462 care. The plan must also address the services to be provided by
 463 the Level I trauma center. It shall emphasize a continuity of
 464 care in the most cost-effective setting, taking into
 465 consideration both a high quality of care and geographic access.
 466 Where consistent with these objectives, it shall include,
 467 without limitation, services rendered by physicians, clinics,
 468 community hospitals, mental health centers, and alternative
 469 delivery sites, as well as at least one regional referral
 470 hospital where appropriate. It shall provide that agreements
 471 negotiated between the county and providers, including hospitals
 472 with a Level I trauma center, will include reimbursement
 473 methodologies that take into account the cost of services
 474 rendered to eligible patients, recognize hospitals that render a
 475 disproportionate share of indigent care, provide other

476 incentives to promote the delivery of charity care, promote the
477 advancement of technology in medical services, recognize the
478 level of responsiveness to medical needs in trauma cases, and
479 require cost containment including, but not limited to, case
480 management. It must also provide that any hospitals that are
481 owned and operated by government entities on May 21, 1991, must,
482 as a condition of receiving funds under this subsection, afford
483 public access equal to that provided under s. 286.011 as to
484 meetings of the governing board, the subject of which is
485 budgeting resources for the rendition of charity care as that
486 term is defined in the Florida Hospital Uniform Reporting System
487 (FHURS) manual referenced in s. 408.07. The plan shall also
488 include innovative health care programs that provide cost-
489 effective alternatives to traditional methods of service
490 delivery and funding.

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

493 a. Qualified as indigent persons as certified by the
494 authorizing county;

495 b. Certified by the authorizing county as meeting the
496 definition of the medically poor, defined as persons having
497 insufficient income, resources, and assets to provide the needed
498 medical care without using resources required to meet basic
499 needs for shelter, food, clothing, and personal expenses; or not
500 being eligible for any other state or federal program, or having

501 | medical needs that are not covered by any such program; or
 502 | having insufficient third-party insurance coverage. In all
 503 | cases, the authorizing county is intended to serve as the payor
 504 | of last resort; or

505 | c. Participating in innovative, cost-effective programs
 506 | approved by the authorizing county.

507 | 5. Moneys collected pursuant to this paragraph remain the
 508 | property of the state and shall be distributed by the Department
 509 | of Revenue on a regular and periodic basis to the clerk of the
 510 | circuit court as ex officio custodian of the funds of the
 511 | authorizing county. The clerk of the circuit court shall:

512 | a. Maintain the moneys in an indigent health care trust
 513 | fund;

514 | b. Invest any funds held on deposit in the trust fund
 515 | pursuant to general law;

516 | c. Disburse the funds, including any interest earned, to
 517 | any provider of health care services, as provided in
 518 | subparagraphs 3. and 4., upon directive from the authorizing
 519 | county. However, if a county has a population of at least
 520 | 800,000 residents and has levied the surtax authorized in this
 521 | paragraph, notwithstanding any directive from the authorizing
 522 | county, on October 1 of each calendar year, the clerk of the
 523 | court shall issue a check in the amount of \$6.5 million to a
 524 | hospital in its jurisdiction that has a Level I trauma center or
 525 | shall issue a check in the amount of \$3.5 million to a hospital

526 | in its jurisdiction that has a Level I trauma center if that
 527 | county enacts and implements a hospital lien law in accordance
 528 | with chapter 98-499, Laws of Florida. The issuance of the checks
 529 | on October 1 of each year is provided in recognition of the
 530 | Level I trauma center status and shall be in addition to the
 531 | base contract amount received during fiscal year 1999-2000 and
 532 | any additional amount negotiated to the base contract. If the
 533 | hospital receiving funds for its Level I trauma center status
 534 | requests such funds to be used to generate federal matching
 535 | funds under Medicaid, the clerk of the court shall instead issue
 536 | a check to the Agency for Health Care Administration to
 537 | accomplish that purpose to the extent that it is allowed through
 538 | the General Appropriations Act; and

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

543 | 6. Notwithstanding any other provision of this section, a
 544 | county shall not levy local option sales surtaxes authorized in
 545 | this paragraph and subsections (2) and (3) in excess of a
 546 | combined rate of 1 percent.

547 | (5) COUNTY PUBLIC HOSPITAL SURTAX.— Any county as defined
 548 | in s. 125.011(1) may levy the surtax authorized in this
 549 | subsection pursuant to an ordinance ~~either approved by~~
 550 | ~~extraordinary vote of the county commission or~~ conditioned to

551 take effect only upon approval by a majority vote of the
552 electors of the county voting in a referendum. In a county as
553 defined in s. 125.011(1), for the purposes of this subsection,
554 "county public general hospital" means a general hospital as
555 defined in s. 395.002 which is owned, operated, maintained, or
556 governed by the county or its agency, authority, or public
557 health trust.

558 (a) The rate shall be 0.5 percent.

559 (b) ~~If the ordinance is conditioned on a referendum,~~ The
560 proposal to adopt the county public hospital surtax shall be
561 placed on the ballot in accordance with subsection (10). The
562 referendum question on the ballot shall include a brief general
563 description of the health care services to be funded by the
564 surtax.

565 (c) Proceeds from the surtax shall be:

566 1. Deposited by the county in a special fund, set aside
567 from other county funds, to be used only for the operation,
568 maintenance, and administration of the county public general
569 hospital; and

570 2. Remitted promptly by the county to the agency,
571 authority, or public health trust created by law which
572 administers or operates the county public general hospital.

573 (d) Except as provided in subparagraphs 1. and 2., the
574 county must continue to contribute each year an amount equal to
575 at least 80 percent of that percentage of the total county

576 budget appropriated for the operation, administration, and
 577 maintenance of the county public general hospital from the
 578 county's general revenues in the fiscal year of the county
 579 ending September 30, 1991:

580 1. Twenty-five percent of such amount must be remitted to
 581 a governing board, agency, or authority that is wholly
 582 independent from the public health trust, agency, or authority
 583 responsible for the county public general hospital, to be used
 584 solely for the purpose of funding the plan for indigent health
 585 care services provided for in paragraph (e);

586 2. However, in the first year of the plan, a total of \$10
 587 million shall be remitted to such governing board, agency, or
 588 authority, to be used solely for the purpose of funding the plan
 589 for indigent health care services provided for in paragraph (e),
 590 and in the second year of the plan, a total of \$15 million shall
 591 be so remitted and used.

592 (e) A governing board, agency, or authority shall be
 593 chartered by the county commission upon this act becoming law.
 594 The governing board, agency, or authority shall adopt and
 595 implement a health care plan for indigent health care services.
 596 The governing board, agency, or authority shall consist of no
 597 more than seven and no fewer than five members appointed by the
 598 county commission. The members of the governing board, agency,
 599 or authority shall be at least 18 years of age and residents of
 600 the county. No member may be employed by or affiliated with a

601 health care provider or the public health trust, agency, or
602 authority responsible for the county public general hospital.
603 The following community organizations shall each appoint a
604 representative to a nominating committee: the South Florida
605 Hospital and Healthcare Association, the Miami-Dade County
606 Public Health Trust, the Dade County Medical Association, the
607 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
608 County. This committee shall nominate between 10 and 14 county
609 citizens for the governing board, agency, or authority. The
610 slate shall be presented to the county commission and the county
611 commission shall confirm the top five to seven nominees,
612 depending on the size of the governing board. Until such time as
613 the governing board, agency, or authority is created, the funds
614 provided for in subparagraph (d)2. shall be placed in a
615 restricted account set aside from other county funds and not
616 disbursed by the county for any other purpose.

617 1. The plan shall divide the county into a minimum of four
618 and maximum of six service areas, with no more than one
619 participant hospital per service area. The county public general
620 hospital shall be designated as the provider for one of the
621 service areas. Services shall be provided through participants'
622 primary acute care facilities.

623 2. The plan and subsequent amendments to it shall fund a
624 defined range of health care services for both indigent persons
625 and the medically poor, including primary care, preventive care,

626 hospital emergency room care, and hospital care necessary to
627 stabilize the patient. For the purposes of this section,
628 "stabilization" means stabilization as defined in s. 397.311.
629 Where consistent with these objectives, the plan may include
630 services rendered by physicians, clinics, community hospitals,
631 and alternative delivery sites, as well as at least one regional
632 referral hospital per service area. The plan shall provide that
633 agreements negotiated between the governing board, agency, or
634 authority and providers shall recognize hospitals that render a
635 disproportionate share of indigent care, provide other
636 incentives to promote the delivery of charity care to draw down
637 federal funds where appropriate, and require cost containment,
638 including, but not limited to, case management. From the funds
639 specified in subparagraphs (d)1. and 2. for indigent health care
640 services, service providers shall receive reimbursement at a
641 Medicaid rate to be determined by the governing board, agency,
642 or authority created pursuant to this paragraph for the initial
643 emergency room visit, and a per-member per-month fee or
644 capitation for those members enrolled in their service area, as
645 compensation for the services rendered following the initial
646 emergency visit. Except for provisions of emergency services,
647 upon determination of eligibility, enrollment shall be deemed to
648 have occurred at the time services were rendered. The provisions
649 for specific reimbursement of emergency services shall be
650 repealed on July 1, 2001, unless otherwise reenacted by the

651 Legislature. The capitation amount or rate shall be determined
652 before program implementation by an independent actuarial
653 consultant. In no event shall such reimbursement rates exceed
654 the Medicaid rate. The plan must also provide that any hospitals
655 owned and operated by government entities on or after the
656 effective date of this act must, as a condition of receiving
657 funds under this subsection, afford public access equal to that
658 provided under s. 286.011 as to any meeting of the governing
659 board, agency, or authority the subject of which is budgeting
660 resources for the retention of charity care, as that term is
661 defined in the rules of the Agency for Health Care
662 Administration. The plan shall also include innovative health
663 care programs that provide cost-effective alternatives to
664 traditional methods of service and delivery funding.

665 3. The plan's benefits shall be made available to all
666 county residents currently eligible to receive health care
667 services as indigents or medically poor as defined in paragraph
668 (4) (d).

669 4. Eligible residents who participate in the health care
670 plan shall receive coverage for a period of 12 months or the
671 period extending from the time of enrollment to the end of the
672 current fiscal year, per enrollment period, whichever is less.

673 5. At the end of each fiscal year, the governing board,
674 agency, or authority shall prepare an audit that reviews the
675 budget of the plan, delivery of services, and quality of

676 services, and makes recommendations to increase the plan's
677 efficiency. The audit shall take into account participant
678 hospital satisfaction with the plan and assess the amount of
679 poststabilization patient transfers requested, and accepted or
680 denied, by the county public general hospital.

681 (f) Notwithstanding any other provision of this section, a
682 county may not levy local option sales surtaxes authorized in
683 this subsection and subsections (2) and (3) in excess of a
684 combined rate of 1 percent.

685 (9) PENSION LIABILITY SURTAX.—

686 (f) A pension liability surtax imposed pursuant to this
687 subsection shall terminate on December 31 of the year in which
688 the actuarial funding level is expected to reach or exceed 100
689 percent for the defined benefit retirement plan or system for
690 which the surtax was levied or December 31, of the tenth year
691 after the surtax was approved in a referendum under this
692 subsection 2060, whichever occurs first. The most recent
693 actuarial report submitted to the Department of Management
694 Services pursuant to s. 112.63 must be used to establish the
695 level of actuarial funding.

696 (10) DATES FOR REFERENDA; LIMITATIONS ON LEVY.—

697 (a) A referendum to adopt, amend, or reenact a local
698 government discretionary sales surtax under this section must be
699 held at a general election as defined in s. 97.021. A referendum
700 to reenact an expiring surtax must be held at a general election

701 occurring within the 48-month period immediately preceding the
702 effective date of the reenacted surtax. Such a referendum may
703 appear on the ballot only once within the 48-month period.

704 (b) Except as provided in paragraph (4) (b), any new or
705 reenacted discretionary sales surtax levied pursuant to a
706 referendum held on or after July 1, 2024, may not be levied for
707 more than 10 years, unless reenacted by ordinance subject to
708 approval by a majority of the electors voting in a subsequent
709 referendum.

710 Section 13. Paragraph (b) of subsection (1) and paragraph
711 (b) of subsection (4) of section 212.11, Florida Statutes, are
712 amended to read:

713 212.11 Tax returns and regulations.—

714 (1)

715 (b)1. For the purpose of ascertaining the amount of tax
716 payable under this chapter, it shall be the duty of all dealers
717 to file a return and remit the tax, on or before the 20th day of
718 the month, to the department, upon forms prepared and furnished
719 by it or in a format prescribed by it. Such return must show the
720 rentals, admissions, gross sales, or purchases, as the case may
721 be, arising from all leases, rentals, admissions, sales, or
722 purchases taxable under this chapter during the preceding
723 calendar month.

724 2. Notwithstanding subparagraph 1. and in addition to any
725 extension or waiver ordered pursuant to s. 213.055, a dealer is

726 granted an automatic 10 calendar day extension from the due date
727 for filing a return and remitting the tax if all of the
728 following conditions are met:

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

731 b. The declaration is the first declaration for the event
732 giving rise to the state of emergency, or expands the counties
733 covered by the initial state of emergency without extending or
734 renewing the period of time covered by the first declaration of
735 a state of emergency.

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

739 (4)

740 (b)1. The amount of any estimated tax shall be due,
741 payable, and remitted by electronic funds transfer by the 20th
742 day of the month for which it is estimated. The difference
743 between the amount of estimated tax paid and the actual amount
744 of tax due under this chapter for such month shall be due and
745 payable by the first day of the following month and remitted by
746 electronic funds transfer by the 20th day thereof.

747 2. Notwithstanding subparagraph 1. and in addition to any
748 extension or waiver ordered pursuant to s. 213.055, a dealer
749 with a certificate of registration issued under s. 212.18 to
750 engage in or conduct business in a county to which an emergency

751 declaration applies in sub-subparagraph b. is granted an
 752 automatic 10 calendar day extension from the due date for filing
 753 a return and remitting the tax if all of the following
 754 conditions are met:

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

757 b. The declaration is the first declaration for the event
 758 giving rise to the state of emergency, or expands the counties
 759 covered by the initial state of emergency without extending or
 760 renewing the period of time covered by the first declaration of
 761 a state of emergency.

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

765 Section 14. Paragraph (d) of subsection (6) of section
 766 212.20, Florida Statutes, is amended to read:

767 212.20 Funds collected, disposition; additional powers of
 768 department; operational expense; refund of taxes adjudicated
 769 unconstitutionally collected.—

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

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

775 1. In any fiscal year, the greater of \$500 million, minus

776 an amount equal to 4.6 percent of the proceeds of the taxes
777 collected pursuant to chapter 201, or 5.2 percent of all other
778 taxes and fees imposed pursuant to this chapter or remitted
779 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
780 monthly installments into the General Revenue Fund.

781 2. After the distribution under subparagraph 1., 8.9744
782 percent of the amount remitted by a sales tax dealer located
783 within a participating county pursuant to s. 218.61 shall be
784 transferred into the Local Government Half-cent Sales Tax
785 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
786 transferred shall be reduced by 0.1 percent, and the department
787 shall distribute this amount to the Public Employees Relations
788 Commission Trust Fund less \$5,000 each month, which shall be
789 added to the amount calculated in subparagraph 3. and
790 distributed accordingly.

791 3. After the distribution under subparagraphs 1. and 2.,
792 0.0966 percent shall be transferred to the Local Government
793 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
794 to s. 218.65.

795 4. After the distributions under subparagraphs 1., 2., and
796 3., 2.0810 percent of the available proceeds shall be
797 transferred monthly to the Revenue Sharing Trust Fund for
798 Counties pursuant to s. 218.215.

799 5. After the distributions under subparagraphs 1., 2., and
800 3., 1.3653 percent of the available proceeds shall be

801 transferred monthly to the Revenue Sharing Trust Fund for
 802 Municipalities pursuant to s. 218.215. If the total revenue to
 803 be distributed pursuant to this subparagraph is at least as
 804 great as the amount due from the Revenue Sharing Trust Fund for
 805 Municipalities and the former Municipal Financial Assistance
 806 Trust Fund in state fiscal year 1999-2000, no municipality shall
 807 receive less than the amount due from the Revenue Sharing Trust
 808 Fund for Municipalities and the former Municipal Financial
 809 Assistance Trust Fund in state fiscal year 1999-2000. If the
 810 total proceeds to be distributed are less than the amount
 811 received in combination from the Revenue Sharing Trust Fund for
 812 Municipalities and the former Municipal Financial Assistance
 813 Trust Fund in state fiscal year 1999-2000, each municipality
 814 shall receive an amount proportionate to the amount it was due
 815 in state fiscal year 1999-2000.

816 6. Of the remaining proceeds:

817 a. In each fiscal year, the sum of \$29,915,500 shall be
 818 divided into as many equal parts as there are counties in the
 819 state, and one part shall be distributed to each county. The
 820 distribution among the several counties must begin each fiscal
 821 year on or before January 5th and continue monthly for a total
 822 of 4 months. If a local or special law required that any moneys
 823 accruing to a county in fiscal year 1999-2000 under the then-
 824 existing provisions of s. 550.135 be paid directly to the
 825 district school board, special district, or a municipal

826 government, such payment must continue until the local or
827 special law is amended or repealed. The state covenants with
828 holders of bonds or other instruments of indebtedness issued by
829 local governments, special districts, or district school boards
830 before July 1, 2000, that it is not the intent of this
831 subparagraph to adversely affect the rights of those holders or
832 relieve local governments, special districts, or district school
833 boards of the duty to meet their obligations as a result of
834 previous pledges or assignments or trusts entered into which
835 obligated funds received from the distribution to county
836 governments under then-existing s. 550.135. This distribution
837 specifically is in lieu of funds distributed under s. 550.135
838 before July 1, 2000.

839 b. The department shall distribute \$166,667 monthly to
840 each applicant certified as a facility for a new or retained
841 professional sports franchise pursuant to s. 288.1162. Up to
842 \$41,667 shall be distributed monthly by the department to each
843 certified applicant as defined in s. 288.11621 for a facility
844 for a spring training franchise. However, not more than \$416,670
845 may be distributed monthly in the aggregate to all certified
846 applicants for facilities for spring training franchises.
847 Distributions begin 60 days after such certification and
848 continue for not more than 30 years, except as otherwise
849 provided in s. 288.11621. A certified applicant identified in
850 this sub-subparagraph may not receive more in distributions than

851 expended by the applicant for the public purposes provided in s.
852 288.1162(5) or s. 288.11621(3).

853 c. The department shall distribute up to \$83,333 monthly
854 to each certified applicant as defined in s. 288.11631 for a
855 facility used by a single spring training franchise, or up to
856 \$166,667 monthly to each certified applicant as defined in s.
857 288.11631 for a facility used by more than one spring training
858 franchise. Monthly distributions begin 60 days after such
859 certification or July 1, 2016, whichever is later, and continue
860 for not more than 20 years to each certified applicant as
861 defined in s. 288.11631 for a facility used by a single spring
862 training franchise or not more than 25 years to each certified
863 applicant as defined in s. 288.11631 for a facility used by more
864 than one spring training franchise. A certified applicant
865 identified in this sub-subparagraph may not receive more in
866 distributions than expended by the applicant for the public
867 purposes provided in s. 288.11631(3).

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

870 e.(I) On or before July 25, 2021, August 25, 2021, and
871 September 25, 2021, the department shall distribute \$324,533,334
872 in each of those months to the Unemployment Compensation Trust
873 Fund, less an adjustment for refunds issued from the General
874 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
875 distribution. The adjustments made by the department to the

876 total distributions shall be equal to the total refunds made
877 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
878 subtracted from any single distribution exceeds the
879 distribution, the department may not make that distribution and
880 must subtract the remaining balance from the next distribution.

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

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

890 (IV) This sub-subparagraph is repealed, and the department
891 shall end monthly distributions under sub-sub-subparagraph (II),
892 on the date the department receives certification under sub-sub-
893 subparagraph (III).

894 f. Beginning July 1, 2023, in each fiscal year, the
895 department shall distribute \$27.5 million to the Florida
896 Agricultural Promotional Campaign Trust Fund under s. 571.26,
897 for further distribution in accordance with s. 571.265. This
898 sub-subparagraph is repealed June 30, 2027 ~~2025~~.

899 7. All other proceeds must remain in the General Revenue
900 Fund.

901 Section 15. Subsection (8) of section 220.02, Florida
 902 Statutes, is amended to read:

903 220.02 Legislative intent.—

904 (8) It is the intent of the Legislature that credits
 905 against either the corporate income tax or the franchise tax be
 906 applied in the following order: those enumerated in s. 631.828,
 907 those enumerated in s. 220.191, those enumerated in s. 220.181,
 908 those enumerated in s. 220.183, those enumerated in s. 220.182,
 909 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 910 those enumerated in s. 220.184, those enumerated in s. 220.186,
 911 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 912 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 913 those enumerated in s. 220.1876, those enumerated in s.
 914 220.1877, those enumerated in s. 220.1878, those enumerated in
 915 s. 220.193, those enumerated in former s. 288.9916, those
 916 enumerated in former s. 220.1899, those enumerated in former s.
 917 220.194, those enumerated in s. 220.196, those enumerated in s.
 918 220.198, those enumerated in s. 220.1915, those enumerated in s.
 919 220.199, ~~and~~ those enumerated in s. 220.1991, and those
 920 enumerated in s. 220.1992.

921 Section 16. Effective upon this act becoming a law,
 922 paragraph (n) of subsection (1) and paragraph (c) of subsection
 923 (2) of section 220.03, Florida Statutes, are amended to read:

924 220.03 Definitions.—

925 (1) SPECIFIC TERMS.—When used in this code, and when not

926 otherwise distinctly expressed or manifestly incompatible with
 927 the intent thereof, the following terms shall have the following
 928 meanings:

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

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

935 (c) Any term used in this code has the same meaning as
 936 when used in a comparable context in the Internal Revenue Code
 937 and other statutes of the United States relating to federal
 938 income taxes, as such code and statutes are in effect on January
 939 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the
 940 meaning of a term shall be taken at the time the term is applied
 941 under this code.

942 Section 17. (1) The amendments made by this act to s.
 943 220.03, Florida Statutes, operate retroactively to January 1,
 944 2024.

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

946 Section 18. Section 220.1992, Florida Statutes, is created
 947 to read:

948 220.1992 Individuals with Unique Abilities Tax Credit
 949 Program.—

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

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

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

956 (2) For a taxable year beginning on or after January 1,
957 2024, a qualified taxpayer is eligible for a credit against the
958 tax imposed by this chapter in an amount up to \$1,000 for each
959 qualified employee such taxpayer employed during the taxable
960 year. The tax credit shall equal one dollar for each hour the
961 qualified employee worked during the taxable year, up to 1,000
962 hours.

963 (3)(a) The department may adopt rules governing the manner
964 and form of applications for the tax credit and establishing
965 requirements for the proper administration of the tax credit.
966 The form must include an affidavit certifying that all
967 information contained within the application is true and correct
968 and must require the taxpayer to specify the number of qualified
969 employees for whom a credit under this section is being claimed
970 and how many hours each qualified employee worked during the
971 taxable year.

972 (b) The department must approve the tax credit prior to
973 the taxpayer taking the credit on a return. The department must
974 approve credits on a first-come, first-served basis. If the
975 department determines that an application is incomplete, the

976 department shall notify the taxpayer in writing and the taxpayer
977 shall have 30 days after receiving such notification to correct
978 any deficiency. If corrected in a timely manner, the application
979 shall be deemed completed as of the date the application was
980 first submitted.

981 (c) A taxpayer may not claim a tax credit of more than
982 \$10,000 under this section in any one taxable year.

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

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

992 (5) The department may consult with the Department of
993 Commerce and the Agency for Persons with Disabilities to
994 determine if an individual is a qualified employee. The
995 Department of Commerce and Agency for Persons with Disabilities
996 shall provide technical assistance, when requested by the
997 department, on any such question.

998 Section 19. Paragraphs (c) and (d) of subsection (2) of
999 section 220.222, Florida Statutes, are redesignated as
1000 paragraphs (d) and (e), respectively, and a new paragraph (c) is

1001 added to that subsection, to read:

1002 220.222 Returns; time and place for filing.—

1003 (2)

1004 (c) When a taxpayer has been granted an extension or
 1005 extensions of time within which to file its federal income tax
 1006 return for any taxable year due to a federally declared disaster
 1007 that included locations within this state, and if the
 1008 requirements of s. 220.32 are met, the due date of the return
 1009 required under this code is automatically extended to 15
 1010 calendar days after the due date for such taxpayer's federal
 1011 income tax return, including any extensions provided for such
 1012 return for a federally declared disaster. Nothing in this
 1013 paragraph affects the authority of the executive director to
 1014 order an extension or waiver pursuant to s. 213.055(2).

1015 Section 20. Section 374.986, Florida Statutes, is amended
 1016 to read:

1017 374.986 Taxing authority.—

1018 (1) The property appraiser ~~tax-assessor~~, tax collector,
 1019 and board of county commissioners of each and every county in
 1020 said district, shall, when requested by the board, prepare from
 1021 their official records and deliver any and all information that
 1022 may be from time to time requested from him or her or them or
 1023 either of them by the board regarding the tax valuation,
 1024 assessments, collection, and any other information regarding the
 1025 levy, assessment, and collection of taxes in each of said

1026 | counties.

1027 | (2) The board may annually assess and levy against the

1028 | taxable property in the district a tax not to exceed one-tenth

1029 | mill on the dollar for each year, and the proceeds from such tax

1030 | shall be used by the district for all expenses of the district

1031 | including the purchase price of right-of-way and other property.

1032 | The board shall, on or before the 31st day of July of each year,

1033 | prepare a tentative annual written budget of the district's

1034 | expected income and expenditures. In addition, the board shall

1035 | compute a proposed millage rate to be levied as taxes for that

1036 | year upon the taxable property in the district for the purposes

1037 | of said district. The proposed budget shall be submitted to the

1038 | Department of Environmental Protection for its approval. Prior

1039 | to adopting a final budget, the district shall comply with the

1040 | provisions of s. 200.065, relating to the method of fixing

1041 | millage, and shall fix the final millage rate by resolution of

1042 | the district and shall also, by resolution, adopt a final budget

1043 | pursuant to chapter 200. Copies of such resolutions executed in

1044 | the name of the board by its chair, and attested by its

1045 | secretary, shall be made and delivered to the county officials

1046 | specified in s. 200.065 of each and every county in the

1047 | district, to the Department of Revenue, and to the Chief

1048 | Financial Officer. Thereupon, it shall be the duty of the

1049 | property appraiser ~~assessor~~ of each of said counties to assess,

1050 | and the tax collector of each of said counties to collect, a tax

1051 at the rate fixed by said resolution of the board upon all of
 1052 the real and personal taxable property in said counties for said
 1053 year (and such officers shall perform such duty) and said levy
 1054 shall be included in the warrant of the tax assessors of each of
 1055 said counties and attached to the assessment roll of taxes for
 1056 each of said counties. The tax collectors of each of said
 1057 counties shall collect such taxes so levied by the board in the
 1058 same manner as other taxes are collected, and shall pay the same
 1059 within the time and in the manner prescribed by law, to the
 1060 treasurer of the board. It shall be the duty of the Chief
 1061 Financial Officer to assess and levy on all railroad lines and
 1062 railroad property and telegraph lines and telegraph property in
 1063 the district a tax at the rate prescribed by resolution of the
 1064 board, and to collect the tax thereon in the same manner as he
 1065 or she is required by law to assess and collect taxes for state
 1066 and county purposes and to remit the same to the treasurer of
 1067 the board. All such taxes shall be held by the treasurer of the
 1068 district for the credit of the district and paid out by him or
 1069 her as provided herein. The tax collector ~~assessor~~ and property
 1070 appraiser of each of said counties shall be entitled to payment
 1071 as provided for by general laws.

1072 Section 21. Paragraphs (a) and (b) of subsection (5) of
 1073 section 402.62, Florida Statutes, are amended to read:

1074 402.62 Strong Families Tax Credit.—

1075 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,

1076 AND LIMITATIONS.—

1077 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
 1078 credit cap amount is \$40 ~~20~~ million in each state fiscal year.

1079 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
 1080 application to the Department of Revenue for a tax credit or
 1081 credits to be taken under one or more of s. 211.0253, s.
 1082 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
 1083 at 9 a.m. on the first day of the calendar year that is not a
 1084 Saturday, Sunday, or legal holiday.

1085 1. The taxpayer shall specify in the application each tax
 1086 for which the taxpayer requests a credit and the applicable
 1087 taxable year for a credit under s. 220.1877 or s. 624.51057 or
 1088 the applicable state fiscal year for a credit under s. 211.0253,
 1089 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
 1090 taxpayer may apply for a credit to be used for a prior taxable
 1091 year before the date the taxpayer is required to file a return
 1092 for that year pursuant to s. 220.222. For purposes of s.
 1093 624.51057, a taxpayer may apply for a credit to be used for a
 1094 prior taxable year before the date the taxpayer is required to
 1095 file a return for that prior taxable year pursuant to ss.
 1096 624.509 and 624.5092. The application must specify the eligible
 1097 charitable organization to which the proposed contribution will
 1098 be made. The Department of Revenue shall approve tax credits on
 1099 a first-come, first-served basis and must obtain the division's
 1100 approval before approving a tax credit under s. 561.1213.

1101 2. Within 10 days after approving or denying an
 1102 application, the Department of Revenue shall provide a copy of
 1103 its approval or denial letter to the eligible charitable
 1104 organization specified by the taxpayer in the application.

1105 Section 22. For the \$20 million in additional credit under
 1106 s. 402.62 available for fiscal year 2024-25 pursuant to changes
 1107 made by this act, a taxpayer may submit an application to the
 1108 Department of Revenue beginning at 9 a.m. on July 1, 2024.

1109 Section 23. Subsection (1) of section 413.4021, Florida
 1110 Statutes, is amended to read:

1111 413.4021 Program participant selection; tax collection
 1112 enforcement diversion program.—The Department of Revenue, in
 1113 coordination with the Florida Association of Centers for
 1114 Independent Living and the Florida Prosecuting Attorneys
 1115 Association, shall select judicial circuits in which to operate
 1116 the program. The association and the state attorneys' offices
 1117 shall develop and implement a tax collection enforcement
 1118 diversion program, which shall collect revenue due from persons
 1119 who have not remitted their collected sales tax. The criteria
 1120 for referral to the tax collection enforcement diversion program
 1121 shall be determined cooperatively between the state attorneys'
 1122 offices and the Department of Revenue.

1123 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
 1124 revenues collected from the tax collection enforcement diversion
 1125 program shall be deposited into the special reserve account of

1126 the Florida Association of Centers for Independent Living, to be
1127 used to administer the James Patrick Memorial Work Incentive
1128 Personal Attendant Services and Employment Assistance Program
1129 and to contract with the state attorneys participating in the
1130 tax collection enforcement diversion program in an amount of not
1131 more than \$75,000 for each state attorney.

1132 Section 24. Subsection (5) of section 571.265, Florida
1133 Statutes, is amended to read:

1134 571.265 Promotion of Florida thoroughbred breeding and of
1135 thoroughbred racing at Florida thoroughbred tracks; distribution
1136 of funds.—

1137 (5) This section is repealed July 1, 2027 ~~2025~~, unless
1138 reviewed and saved from repeal by the Legislature.

1139 Section 25. Disaster preparedness supplies; sales tax
1140 holiday.—

1141 (1) The tax levied under chapter 212, Florida Statutes,
1142 may not be collected during the period from June 1, 2024,
1143 through June 14, 2024, or during the period from August 24,
1144 2024, through September 6, 2024, on the sale of:

1145 (a) A portable self-powered light source with a sales
1146 price of \$40 or less.

1147 (b) A portable self-powered radio, two-way radio, or
1148 weather-band radio with a sales price of \$50 or less.

1149 (c) A tarpaulin or other flexible waterproof sheeting with
1150 a sales price of \$100 or less.

HB 7073

2024

1151 (d) An item normally sold as, or generally advertised as,
1152 a ground anchor system or tie-down kit with a sales price of
1153 \$100 or less.

1154 (e) A gas or diesel fuel tank with a sales price of \$50 or
1155 less.

1156 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
1157 volt, or 9-volt batteries, excluding automobile and boat
1158 batteries, with a sales price of \$50 or less.

1159 (g) A nonelectric food storage cooler with a sales price
1160 of \$60 or less.

1161 (h) A portable generator used to provide light or
1162 communications or preserve food in the event of a power outage
1163 with a sales price of \$3,000 or less.

1164 (i) Reusable ice with a sales price of \$20 or less.

1165 (j) A portable power bank with a sales price of \$60 or
1166 less.

1167 (k) A smoke detector or smoke alarm with a sales price of
1168 \$70 or less.

1169 (l) A fire extinguisher with a sales price of \$70 or less.

1170 (m) A carbon monoxide detector with a sales price of \$70
1171 or less.

1172 (n) The following supplies necessary for the evacuation of
1173 household pets purchased for noncommercial use:

1174 1. Bags of dry dog food or cat food weighing 50 or fewer
1175 pounds with a sales price of \$100 or less per bag.

HB 7073

2024

- 1176 2. Cans or pouches of wet dog food or cat food with a
1177 sales price of \$10 or less per can or pouch or the equivalent if
1178 sold in a box or case.
- 1179 3. Over-the-counter pet medications with a sales price of
1180 \$100 or less per item.
- 1181 4. Portable kennels or pet carriers with a sales price of
1182 \$100 or less per item.
- 1183 5. Manual can openers with a sales price of \$15 or less
1184 per item.
- 1185 6. Leashes, collars, and muzzles with a sales price of \$20
1186 or less per item.
- 1187 7. Collapsible or travel-sized food bowls or water bowls
1188 with a sales price of \$15 or less per item.
- 1189 8. Cat litter weighing 25 or fewer pounds with a sales
1190 price of \$25 or less per item.
- 1191 9. Cat litter pans with a sales price of \$15 or less per
1192 item.
- 1193 10. Pet waste disposal bags with a sales price of \$15 or
1194 less per package.
- 1195 11. Pet pads with a sales price of \$20 or less per box or
1196 package.
- 1197 12. Hamster or rabbit substrate with a sales price of \$15
1198 or less per package.
- 1199 13. Pet beds with a sales price of \$40 or less per item.
1200 (2) The tax exemptions provided in this section do not

1201 apply to sales within a theme park or entertainment complex as
 1202 defined in s. 509.013(9), Florida Statutes, within a public
 1203 lodging establishment as defined in s. 509.013(4), Florida
 1204 Statutes, or within an airport as defined in s. 330.27(2),
 1205 Florida Statutes.

1206 (3) The Department of Revenue is authorized, and all
 1207 conditions are deemed met, to adopt emergency rules pursuant to
 1208 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1209 this section.

1210 (4) This section shall take effect upon this act becoming
 1211 a law.

1212 Section 26. Freedom Month; sales tax holiday.-

1213 (1) The taxes levied under chapter 212, Florida Statutes,
 1214 may not be collected on purchases made during the period from
 1215 July 1, 2024, through July 31, 2024, on:

1216 (a) The sale by way of admissions, as defined in s.
 1217 212.02(1), Florida Statutes, for:

1218 1. A live music event scheduled to be held on any date or
 1219 dates from July 1, 2024, through December 31, 2024;

1220 2. A live sporting event scheduled to be held on any date
 1221 or dates from July 1, 2024, through December 31, 2024;

1222 3. A movie to be shown in a movie theater on any date or
 1223 dates from July 1, 2024, through December 31, 2024;

1224 4. Entry to a museum, including any annual passes;

1225 5. Entry to a state park, including any annual passes;

1226 6. Entry to a ballet, play, or musical theatre performance
 1227 scheduled to be held on any date or dates from July 1, 2024,
 1228 through December 31, 2024;

1229 7. Season tickets for ballets, plays, music events, or
 1230 musical theatre performances;

1231 8. Entry to a fair, festival, or cultural event scheduled
 1232 to be held on any date or dates from July 1, 2024, through
 1233 December 31, 2024; or

1234 9. Use of or access to private and membership clubs
 1235 providing physical fitness facilities from July 1, 2024, through
 1236 December 31, 2024.

1237 (b) The retail sale of boating and water activity
 1238 supplies, camping supplies, fishing supplies, general outdoor
 1239 supplies, residential pool supplies, children's toys and
 1240 children's athletic equipment. As used in this section, the
 1241 term:

1242 1. "Boating and water activity supplies" means life
 1243 jackets and coolers with a sales price of \$75 or less;
 1244 recreational pool tubes, pool floats, inflatable chairs, and
 1245 pool toys with a sales price of \$35 or less; safety flares with
 1246 a sales price of \$50 or less; water skis, wakeboards,
 1247 kneeboards, and recreational inflatable water tubes or floats
 1248 capable of being towed with a sales price of \$150 or less;
 1249 paddleboards and surfboards with a sales price of \$300 or less;
 1250 canoes and kayaks with a sales price of \$500 or less; paddles

1251 and oars with a sales price of \$75 or less; and snorkels,
1252 goggles, and swimming masks with a sales price of \$25 or less.

1253 2. "Camping supplies" means tents with a sales price of
1254 \$200 or less; sleeping bags, portable hammocks, camping stoves,
1255 and collapsible camping chairs with a sales price of \$50 or
1256 less; and camping lanterns and flashlights with a sales price of
1257 \$30 or less.

1258 3. "Fishing supplies" means rods and reels with a sales
1259 price of \$75 or less if sold individually, or \$150 or less if
1260 sold as a set; tackle boxes or bags with a sales price of \$30 or
1261 less; and bait or fishing tackle with a sales price of \$5 or
1262 less if sold individually, or \$10 or less if multiple items are
1263 sold together. The term does not include supplies used for
1264 commercial fishing purposes.

1265 4. "General outdoor supplies" means sunscreen, sunblock,
1266 or insect repellent with a sales price of \$15 or less;
1267 sunglasses with a sales price of \$100 or less; binoculars with a
1268 sales prices of \$200 or less; water bottles with a sales price
1269 of \$30 or less; hydration packs with a sales price of \$50 or
1270 less; outdoor gas or charcoal grills with a sales price of \$250
1271 or less; bicycle helmets with a sales price of \$50 or less; and
1272 bicycles with a sales price of \$500 or less.

1273 5. "Residential pool supplies" means individual
1274 residential pool and spa replacement parts, nets, filters,
1275 lights, and covers with a sales price of \$100 or less; and

1276 residential pool and spa chemicals purchased by an individual
 1277 with a sales price of \$150 or less.

1278 (2) The tax exemptions provided in this section do not
 1279 apply to sales within a theme park or entertainment complex as
 1280 defined in s. 509.013(9), Florida Statutes, within a public
 1281 lodging establishment as defined in s. 509.013(4), Florida
 1282 Statutes, or within an airport as defined in s. 330.27(2),
 1283 Florida Statutes.

1284 (3) If a purchaser of an admission purchases the admission
 1285 exempt from tax pursuant to this section and subsequently
 1286 resells the admission, the purchaser shall collect tax on the
 1287 full sales price of the resold admission.

1288 (4) The Department of Revenue is authorized, and all
 1289 conditions are deemed met, to adopt emergency rules pursuant to
 1290 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1291 this section.

1292 (5) This section shall take effect upon this act becoming
 1293 a law.

1294 Section 27. Clothing, wallets, and bags; school supplies;
 1295 learning aids and jigsaw puzzles; personal computers and
 1296 personal computer-related accessories; sales tax holiday.-

1297 (1) The tax levied under chapter 212, Florida Statutes,
 1298 may not be collected during the period from July 29, 2024,
 1299 through August 11, 2024 on the retail sale of:

1300 (a) Clothing, wallets, or bags, including handbags,

HB 7073

2024

1301 backpacks, fanny packs, and diaper bags, but excluding
1302 briefcases, suitcases, and other garment bags, having a sales
1303 price of \$100 or less per item. As used in this paragraph, the
1304 term "clothing" means:

1305 1. Any article of wearing apparel intended to be worn on
1306 or about the human body, excluding watches, watchbands, jewelry,
1307 umbrellas, and handkerchiefs; and

1308 2. All footwear, excluding skis, swim fins, roller blades,
1309 and skates.

1310 (b) School supplies having a sales price of \$50 or less
1311 per item. As used in this paragraph, the term "school supplies"
1312 means pens, pencils, erasers, crayons, notebooks, notebook
1313 filler paper, legal pads, binders, lunch boxes, construction
1314 paper, markers, folders, poster board, composition books, poster
1315 paper, scissors, cellophane tape, glue or paste, rulers,
1316 computer disks, staplers and staples used to secure paper
1317 products, protractors, and compasses.

1318 (c) Learning aids and jigsaw puzzles having a sales price
1319 of \$30 or less. As used in this paragraph, the term "learning
1320 aids" means flashcards or other learning cards, matching or
1321 other memory games, puzzle books and search-and-find books,
1322 interactive or electronic books and toys intended to teach
1323 reading or math skills, and stacking or nesting blocks or sets.

1324 (d) Personal computers or personal computer-related
1325 accessories purchased for noncommercial home or personal use

1326 having a sales price of \$1,500 or less. As used in this
1327 paragraph, the term:

1328 1. "Personal computers" includes electronic book readers,
1329 calculators, laptops, desktops, handhelds, tablets, or tower
1330 computers. The term does not include cellular telephones, video
1331 game consoles, digital media receivers, or devices that are not
1332 primarily designed to process data.

1333 2. "Personal computer-related accessories" includes
1334 keyboards, mice, personal digital assistants, monitors, other
1335 peripheral devices, modems, routers, and nonrecreational
1336 software, regardless of whether the accessories are used in
1337 association with a personal computer base unit. The term does
1338 not include furniture or systems, devices, software, monitors
1339 with a television tuner, or peripherals that are designed or
1340 intended primarily for recreational use.

1341 (2) The tax exemptions provided in this section do not
1342 apply to sales within a theme park or entertainment complex as
1343 defined in s. 509.013(9), Florida Statutes, within a public
1344 lodging establishment as defined in s. 509.013(4), Florida
1345 Statutes, or within an airport as defined in s. 330.27(2),
1346 Florida Statutes.

1347 (3) The tax exemptions provided in this section apply at
1348 the option of the dealer if less than 5 percent of the dealer's
1349 gross sales of tangible personal property in the prior calendar
1350 year consisted of items that would be exempt under this section.

1351 If a qualifying dealer chooses not to participate in the tax
1352 holiday, by July 15, 2024, the dealer must notify the Department
1353 of Revenue in writing of its election to collect sales tax
1354 during the holiday and must post a copy of that notice in a
1355 conspicuous location at its place of business.

1356 (4) The Department of Revenue is authorized, and all
1357 conditions are deemed met, to adopt emergency rules pursuant to
1358 s. 120.54(4), Florida Statutes, for the purpose of implementing
1359 this section.

1360 (5) This section shall take effect upon this act becoming
1361 a law.

1362 Section 28. Tools commonly used by skilled trade workers;
1363 Tool Time sales tax holiday.—

1364 (1) The tax levied under chapter 212, Florida Statutes,
1365 may not be collected during the period from September 1, 2024,
1366 through September 7, 2024, on the retail sale of:

1367 (a) Hand tools with a sales price of \$50 or less per item.

1368 (b) Power tools with a sales price of \$300 or less per
1369 item.

1370 (c) Power tool batteries with a sales price of \$150 or
1371 less per item.

1372 (d) Work gloves with a sales price of \$25 or less per
1373 pair.

1374 (e) Safety glasses with a sales price of \$50 or less per
1375 pair, or the equivalent if sold in sets of more than one pair.

- 1376 (f) Protective coveralls with a sales price of \$50 or less
- 1377 per item.
- 1378 (g) Work boots with a sales price of \$175 or less per
- 1379 pair.
- 1380 (h) Tool belts with a sales price of \$100 or less per
- 1381 item.
- 1382 (i) Duffle bags or tote bags with a sales price of \$50 or
- 1383 less per item.
- 1384 (j) Tool boxes with a sales price of \$75 or less per item.
- 1385 (k) Tool boxes for vehicles with a sales price of \$300 or
- 1386 less per item.
- 1387 (l) Industry textbooks and code books with a sales price
- 1388 of \$125 or less per item.
- 1389 (m) Electrical voltage and testing equipment with a sales
- 1390 price of \$100 or less per item.
- 1391 (n) LED flashlights with a sales price of \$50 or less per
- 1392 item.
- 1393 (o) Shop lights with a sales price of \$100 or less per
- 1394 item.
- 1395 (p) Handheld pipe cutters, drain opening tools, and
- 1396 plumbing inspection equipment with a sales price of \$150 or less
- 1397 per item.
- 1398 (q) Shovels with a sales price of \$50 or less.
- 1399 (r) Rakes with a sales price of \$50 or less.
- 1400 (s) Hard hats and other head protection with a sales price

1401 of \$100 or less.

1402 (t) Hearing protection items with a sales price of \$75 or
 1403 less.

1404 (u) Ladders with a sales price of \$250 or less.

1405 (v) Fuel cans with a sales price of \$50 or less.

1406 (w) High visibility safety vests with a sales price of \$30
 1407 or less.

1408 (2) The tax exemptions provided in this section do not
 1409 apply to sales within a theme park or entertainment complex as
 1410 defined in s. 509.013(9), Florida Statutes, within a public
 1411 lodging establishment as defined in s. 509.013(4), Florida
 1412 Statutes, or within an airport as defined in s. 330.27(2),
 1413 Florida Statutes.

1414 (3) The Department of Revenue is authorized, and all
 1415 conditions are deemed met, to adopt emergency rules pursuant to
 1416 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1417 this section.

1418 Section 29. (1) A county that has been designated as an
 1419 area of critical state concern by law or by action of the
 1420 Administration Commission pursuant to s. 380.05, Florida
 1421 Statutes, and that levies both a tourist development tax
 1422 pursuant to s. 125.0104, Florida Statutes, and a tourist impact
 1423 tax pursuant to s. 125.0108, Florida Statutes, shall use the
 1424 accumulated surplus from such taxes collected through September
 1425 30, 2024, whether held by the county directly or held by a land

1426 authority in that county created pursuant to s. 380.0663,
1427 Florida Statutes, for the purpose of providing housing that is
1428 both:

1429 (a) Affordable, as defined in s. 420.0004, Florida
1430 Statutes.

1431 (b) Available to employees of tourism-related businesses
1432 in the county.

1433 (2) Any housing financed with funds from this surplus
1434 shall only be used to provide housing that is affordable, as
1435 defined in s. 420.0004, Florida Statutes, for a period of no
1436 fewer than 99 years.

1437 Section 30. (1) The Department of Revenue is authorized,
1438 and all conditions are deemed met, to adopt emergency rules
1439 pursuant to s. 120.54(4), Florida Statutes, to implement the
1440 amendments made by this act to ss. 212.05, 212.031 and 220.03,
1441 Florida Statutes and the creation by this act of s. 220.1992,
1442 Florida Statutes. Notwithstanding any other provision of law,
1443 emergency rules adopted pursuant to this subsection are
1444 effective for 6 months after adoption and may be renewed during
1445 the pendency of procedures to adopt permanent rules addressing
1446 the subject of the emergency rules.

1447 (2) This section shall take effect upon this act becoming
1448 a law and expires July 1, 2027.

1449 Section 31. Except as otherwise provided in this act and
1450 except for this section, which shall take effect upon this act

HB 7073

2024

1451 | becoming a law, this act shall take effect July 1, 2024. |