



724408

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/27/2024	.	
	.	
	.	
	.	

---

The Committee on Appropriations (Ingoglia) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Paragraph (c) of subsection (4) of section 125.0104, Florida Statutes, is amended to read:

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

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(c)1. Before a referendum to enact or renew the ordinance



724408

11 levying and imposing the tax, the county tourist development  
12 council shall prepare and submit to the governing board of the  
13 county for its approval a plan for tourist development. The plan  
14 shall set forth the anticipated net tourist development tax  
15 revenue to be derived by the county for the 24 months following  
16 the levy of the tax; the tax district in which the enactment or  
17 renewal of the ordinance levying and imposing the tourist  
18 development tax is proposed; and a list, in the order of  
19 priority, of the proposed uses of the tax revenue by specific  
20 project or special use as the same are authorized under  
21 subsection (5). The plan shall include the approximate cost or  
22 expense allocation for each specific project or special use.

23 2. Unless approved by a supermajority vote of the governing  
24 body of the county, the plan may not allocate more than 25  
25 percent of the tax revenue received or anticipated to be  
26 received for a fiscal year to fund a specific project or a  
27 special use to acquire, construct, extend, enlarge, remodel,  
28 repair, improve, maintain, or operate a publicly owned and  
29 operated convention center.

30 Section 2. Effective upon this act becoming a law,  
31 paragraph (d) of subsection (11) of section 192.001, Florida  
32 Statutes, is amended to read:

33 192.001 Definitions.—All definitions set out in chapters 1  
34 and 200 that are applicable to this chapter are included herein.  
35 In addition, the following definitions shall apply in the  
36 imposition of ad valorem taxes:

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

39 (d) "Tangible personal property" means all goods, chattels,



40 and other articles of value (but does not include the vehicular  
41 items enumerated in s. 1(b), Art. VII of the State Constitution  
42 and elsewhere defined) capable of manual possession and whose  
43 chief value is intrinsic to the article itself. "Construction  
44 work in progress" consists of those items of tangible personal  
45 property commonly known as fixtures, machinery, and equipment  
46 when in the process of being installed in new or expanded  
47 improvements to real property and whose value is materially  
48 enhanced upon connection or use with a preexisting, taxable,  
49 operational system or facility. Construction work in progress  
50 shall be deemed substantially completed when connected with the  
51 preexisting, taxable, operational system or facility. For the  
52 purposes of tangible personal property constructed or installed  
53 by an electric utility, construction work in progress shall be  
54 deemed substantially completed upon the earlier of when all  
55 permits or approvals required for commercial operation have been  
56 received or approved, or 1 year after the construction work in  
57 progress has been connected with the preexisting, taxable,  
58 operational system or facility. Inventory and household goods  
59 are expressly excluded from this definition.

60 Section 3. (1) The amendment made by this act to s.  
61 192.001, Florida Statutes, applies retroactively beginning with  
62 the 2024 property tax roll.

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

64 Section 4. Paragraph (g) of subsection (1) of section  
65 192.0105, Florida Statutes, is amended to read:

66 192.0105 Taxpayer rights.—There is created a Florida  
67 Taxpayer's Bill of Rights for property taxes and assessments to  
68 guarantee that the rights, privacy, and property of the



724408

69 taxpayers of this state are adequately safeguarded and protected  
70 during tax levy, assessment, collection, and enforcement  
71 processes administered under the revenue laws of this state. The  
72 Taxpayer's Bill of Rights compiles, in one document, brief but  
73 comprehensive statements that summarize the rights and  
74 obligations of the property appraisers, tax collectors, clerks  
75 of the court, local governing boards, the Department of Revenue,  
76 and taxpayers. Additional rights afforded to payors of taxes and  
77 assessments imposed under the revenue laws of this state are  
78 provided in s. 213.015. The rights afforded taxpayers to assure  
79 that their privacy and property are safeguarded and protected  
80 during tax levy, assessment, and collection are available only  
81 insofar as they are implemented in other parts of the Florida  
82 Statutes or rules of the Department of Revenue. The rights so  
83 guaranteed to state taxpayers in the Florida Statutes and the  
84 departmental rules include:

85 (1) THE RIGHT TO KNOW.—

86 (g) The right, on property determined not to have been  
87 entitled to homestead exemption in a prior year, to notice of  
88 intent from the property appraiser to record notice of tax lien,  
89 information regarding why the taxpayer was not entitled to the  
90 exemption and how tax, penalties, and interest are calculated,  
91 and the right to pay tax, penalty, and interest before a tax  
92 lien is recorded for any prior year (see s. 196.161(1)(b)).

93  
94 Notwithstanding the right to information contained in this  
95 subsection, under s. 197.122 property owners are held to know  
96 that property taxes are due and payable annually and are charged  
97 with a duty to ascertain the amount of current and delinquent



98 taxes and obtain the necessary information from the applicable  
99 governmental officials.

100 Section 5. Paragraph (b) of subsection (4) and subsections  
101 (9) and (10) of section 193.155, Florida Statutes, are amended  
102 to read:

103 193.155 Homestead assessments.—Homestead property shall be  
104 assessed at just value as of January 1, 1994. Property receiving  
105 the homestead exemption after January 1, 1994, shall be assessed  
106 at just value as of January 1 of the year in which the property  
107 receives the exemption unless the provisions of subsection (8)  
108 apply.

109 (4)

110 (b)1. Changes, additions, or improvements that replace all  
111 or a portion of homestead property, including ancillary  
112 improvements, damaged or destroyed by misfortune or calamity  
113 shall be assessed upon substantial completion as provided in  
114 this paragraph. Such assessment must be calculated using the  
115 homestead property's assessed value as of the January 1  
116 immediately before the date on which the damage or destruction  
117 was sustained, subject to the assessment limitations in  
118 subsections (1) and (2), when:

119 a. The square footage of the homestead property as changed  
120 or improved does not exceed 110 percent of the square footage of  
121 the homestead property before the damage or destruction; or

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

124 2. The homestead property's assessed value must be  
125 increased by the just value of that portion of the changed or  
126 improved homestead property which is in excess of 110 percent of



724408

127 the square footage of the homestead property before the damage  
128 or destruction or of that portion exceeding 1,500 square feet.

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

134 4. Changes, additions, or improvements assessed pursuant to  
135 this paragraph must be reassessed pursuant to subsection (1) in  
136 subsequent years. This paragraph applies to changes, additions,  
137 or improvements commenced within 5 ~~3~~ years after the January 1  
138 following the damage or destruction of the homestead.

139 (9) Erroneous assessments of homestead property assessed  
140 under this section may be corrected in the following manner:

141 (a) If errors are made in arriving at any assessment under  
142 this section due to a material mistake of fact concerning an  
143 essential characteristic of the property, the just value and  
144 assessed value must be recalculated for every such year,  
145 including the year in which the mistake occurred, but the  
146 recalculated values shall be first applied to the tax roll in  
147 the year the mistake is discovered. No back taxes shall be due  
148 for any year as a result of recalculations under this paragraph.

149 (b) If changes, additions, or improvements are not assessed  
150 at just value as of the first January 1 after they were  
151 substantially completed, the property appraiser shall determine  
152 the just value for such changes, additions, or improvements for  
153 the year they were substantially completed. Assessments for  
154 subsequent years shall be corrected, applying this section if  
155 applicable; provided, however, that if a building permit was



724408

156 required and has not been issued by the county, the assessment  
157 may be corrected from the later of the year following  
158 substantial completion or 10 years prior to the error being  
159 discovered. The recalculated values shall be first applied to  
160 the tax roll in the year the mistake is discovered. No back  
161 taxes shall be due for any year as a result of recalculations  
162 under this paragraph.

163 ~~(c) If back taxes are due pursuant to s. 193.092, the~~  
164 ~~corrections made pursuant to this subsection shall be used to~~  
165 ~~calculate such back taxes.~~

166 (10) If the property appraiser determines that for any year  
167 or years within the prior 10 years a person who was not entitled  
168 to the homestead property assessment limitation granted under  
169 this section was granted the homestead property assessment  
170 limitation, the property appraiser making such determination  
171 shall serve upon the owner a notice of intent to record in the  
172 public records of the county a notice of tax lien against any  
173 property owned by that person in the county, and such property  
174 must be identified in the notice of tax lien. The property  
175 appraiser must include with such notice information explaining  
176 why the owner is not entitled to the limitation, the years for  
177 which unpaid taxes, penalties, and interest are due, and the  
178 manner in which unpaid taxes, penalties, and interest have been  
179 calculated. Such property that is situated in this state is  
180 subject to the unpaid taxes, plus a penalty of 50 percent of the  
181 unpaid taxes for each year and 15 percent interest per annum.  
182 However, when a person entitled to exemption pursuant to s.  
183 196.031 inadvertently receives the limitation pursuant to this  
184 section following a change of ownership or if the property



724408

185 appraiser improperly grants the property assessment limitation  
186 as a result of a clerical mistake or an omission, the assessment  
187 of such property must be corrected as provided in paragraph  
188 (9) (a), and the person need not pay the unpaid taxes, penalties,  
189 or interest. Before a lien may be filed, the person or entity so  
190 notified must be given 30 days to pay the taxes and any  
191 applicable penalties and interest. ~~If the property appraiser~~  
192 ~~improperly grants the property assessment limitation as a result~~  
193 ~~of a clerical mistake or an omission, the person or entity~~  
194 ~~improperly receiving the property assessment limitation may not~~  
195 ~~be assessed a penalty or interest.~~

196 Section 6. Subsection (1) of section 193.624, Florida  
197 Statutes, is amended to read:

198 193.624 Assessment of renewable energy source devices.—

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

204 (a) Solar energy collectors, photovoltaic modules, and  
205 inverters.

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

208 (c) Rockbeds.

209 (d) Thermostats and other control devices.

210 (e) Heat exchange devices.

211 (f) Pumps and fans.

212 (g) Roof ponds.

213 (h) Freestanding thermal containers.





214 (i) Pipes, ducts, wiring, structural supports, refrigerant  
215 handling systems, and other components used as integral parts of  
216 such systems; however, such equipment does not include  
217 conventional backup systems of any type or any equipment or  
218 structure that would be required in the absence of the renewable  
219 energy source device.

220 (j) Windmills and wind turbines.

221 (k) Wind-driven generators.

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

225 (m) Pipes and other equipment used to transmit hot  
226 geothermal water to a dwelling or structure from a geothermal  
227 deposit.

228 (n) Pipes, equipment, structural facilities, structural  
229 support, and any other machinery integral to the  
230 interconnection, production, storage, compression,  
231 transportation, processing, collection, and conversion of biogas  
232 from landfill waste; livestock farm waste, including manure;  
233 food waste; or treated wastewater into renewable natural gas as  
234 defined in s. 366.91.

235  
236 The term does not include equipment that is on the distribution  
237 or transmission side of the point at which a renewable energy  
238 source device is interconnected to an electric utility's  
239 distribution grid or transmission lines or a natural gas  
240 pipeline or distribution system.

241 Section 7. The amendment made by this act to s. 193.624,  
242 Florida Statutes, first applies to the 2025 property tax roll.



724408

243 Section 8. Subsection (7) of section 193.703, Florida  
244 Statutes, is amended to read:

245 193.703 Reduction in assessment for living quarters of  
246 parents or grandparents.—

247 (7) If the property appraiser determines that for any year  
248 within the previous 10 years a property owner who was not  
249 entitled to a reduction in assessed value under this section was  
250 granted such reduction, the property appraiser shall serve on  
251 the owner a notice of intent to record in the public records of  
252 the county a notice of tax lien against any property owned by  
253 that person in the county, and that property must be identified  
254 in the notice of tax lien. Any property that is owned by that  
255 person and is situated in this state is subject to the taxes  
256 exempted by the improper reduction, plus a penalty of 50 percent  
257 of the unpaid taxes for each year and interest at a rate of 15  
258 percent per annum. However, if a reduction is improperly granted  
259 due to a clerical mistake or an omission by the property  
260 appraiser, the person who improperly received the reduction may  
261 not be assessed the unpaid taxes, a penalty, or interest. Before  
262 such lien may be filed, the owner must be given 30 days within  
263 which to pay the taxes, penalties, and interest. Such lien is  
264 subject to s. 196.161(3).

265 Section 9. Section 195.028, Florida Statutes, is created to  
266 read:

267 195.028 Taxpayer-friendly property assessment  
268 administration information.—

269 (1) Upon request by a property appraiser, the department  
270 must develop multi-language versions of forms prescribed by the  
271 department, if translation resources are reasonably available.



724408

272 Such forms must contain English and may include one or more  
273 requested languages other than English.

274 (2) The department shall develop a flyer or brochure that  
275 shall be posted to the department's and each property  
276 appraiser's website informing taxpayers of examples of  
277 activities that may affect eligibility for ad valorem property  
278 tax exemptions, including but not limited to, rental of  
279 homestead property or establishment of permanent residency at  
280 another property.

281 Section 10. Paragraph (a) of subsection (9) of section  
282 196.011, Florida Statutes, is amended, and subsection (13) is  
283 added to that section, to read:

284 196.011 Annual application required for exemption.-

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



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



330 a lien against such property in such county or counties.

331 (13) Upon request by an applicant, a property appraiser  
332 must provide a multi-language application, if such application  
333 has been developed by the department pursuant to s. 195.028.

334 Section 11. Subsection (7) of section 196.031, Florida  
335 Statutes, is amended to read:

336 196.031 Exemption of homesteads.—

337 (7) When homestead property is damaged or destroyed by  
338 misfortune or calamity and the property is uninhabitable on  
339 January 1 after the damage or destruction occurs, the homestead  
340 exemption may be granted if the property is otherwise qualified  
341 and if the property owner notifies the property appraiser that  
342 he or she intends to repair or rebuild the property and live in  
343 the property as his or her primary residence after the property  
344 is repaired or rebuilt and does not claim a homestead exemption  
345 on any other property or otherwise violate this section. Failure  
346 by the property owner to commence the repair or rebuilding of  
347 the homestead property within 5 ~~3~~ years after January 1  
348 following the property's damage or destruction constitutes  
349 abandonment of the property as a homestead. After the 5-year ~~3-~~  
350 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of  
351 a building permit issued to the property owner for such repairs  
352 or rebuilding also constitutes abandonment of the property as  
353 homestead.

354 Section 12. Subsection (9) of section 196.075, Florida  
355 Statutes, is amended to read:

356 196.075 Additional homestead exemption for persons 65 and  
357 older.—

358 (9) If the property appraiser determines that for any year



724408

359 within the immediately previous 10 years a person who was not  
360 entitled to the additional homestead exemption under this  
361 section was granted such an exemption, the property appraiser  
362 shall serve upon the owner a notice of intent to record in the  
363 public records of the county a notice of tax lien against any  
364 property owned by that person in the county, and that property  
365 must be identified in the notice of tax lien. Any property that  
366 is owned by the taxpayer and is situated in this state is  
367 subject to the taxes exempted by the improper homestead  
368 exemption, plus a penalty of 50 percent of the unpaid taxes for  
369 each year and interest at a rate of 15 percent per annum.  
370 However, if such an exemption is improperly granted as a result  
371 of a clerical mistake or an omission by the property appraiser,  
372 the person who improperly received the exemption may not be  
373 assessed the unpaid taxes, a penalty, and interest. Before any  
374 such lien may be filed, the owner must be given 30 days within  
375 which to pay the taxes, penalties, and interest. Such a lien is  
376 subject to the procedures and provisions set forth in s.  
377 196.161(3).

378 Section 13. Subsection (3) of section 196.121, Florida  
379 Statutes, is amended to read:

380 196.121 Homestead exemptions; forms.—

381 (3) The forms shall also contain the following:

382 (a) Notice of examples of activities that may affect  
383 eligibility for homestead exemptions, including, but not limited  
384 to, rental of homestead property or establishment of permanent  
385 residency at another property.

386 (b) Notice of the tax lien which can be imposed pursuant to  
387 s. 196.161.



724408

388            (c) ~~(b)~~ Notice that information contained in the application  
389 will be provided to the Department of Revenue and may also be  
390 provided to any state in which the applicant has previously  
391 resided.

392            (d) ~~(e)~~ A requirement that the applicant read or have read  
393 to him or her the contents of the form.

394            Section 14. Subsection (1) of section 196.161, Florida  
395 Statutes, is amended to read:

396            196.161 Homestead exemptions; lien imposed on property of  
397 person claiming exemption although not a permanent resident.—

398            (1) (a) When the estate of any person is being probated or  
399 administered in another state under an allegation that such  
400 person was a resident of that state and the estate of such  
401 person contains real property situate in this state upon which  
402 homestead exemption has been allowed pursuant to s. 196.031 for  
403 any year or years within 10 years immediately prior to the death  
404 of the deceased, then within 3 years after the death of such  
405 person the property appraiser of the county where the real  
406 property is located shall, upon knowledge of such fact, record a  
407 notice of tax lien against the property among the public records  
408 of that county, and the property shall be subject to the payment  
409 of all taxes exempt thereunder, a penalty of 50 percent of the  
410 unpaid taxes for each year, plus 15 percent interest per year,  
411 unless the circuit court having jurisdiction over the ancillary  
412 administration in this state determines that the decedent was a  
413 permanent resident of this state during the year or years an  
414 exemption was allowed, whereupon the lien shall not be filed or,  
415 if filed, shall be canceled of record by the property appraiser  
416 of the county where the real estate is located. However, if such



724408

417 exemption was granted as a result of a clerical mistake or an  
418 omission by the property appraiser, the property may not be  
419 subject to the unpaid taxes, penalties, or interest.

420 (b) In addition, upon determination by the property  
421 appraiser that for any year or years within the prior 10 years a  
422 person who was not entitled to a homestead exemption was granted  
423 a homestead exemption from ad valorem taxes, it shall be the  
424 duty of the property appraiser making such determination to  
425 serve upon the owner a notice of intent to record in the public  
426 records of the county a notice of tax lien against any property  
427 owned by that person in the county, and such property shall be  
428 identified in the notice of tax lien. The property appraiser  
429 must include with such notice served upon the owner information  
430 explaining why the owner is not entitled to the homestead  
431 exemption; for which years unpaid taxes, penalties, and interest  
432 are due; and how unpaid taxes, penalties, and interest have been  
433 calculated. Such property which is situated in this state shall  
434 be subject to the taxes exempted thereby, plus a penalty of 50  
435 percent of the unpaid taxes for each year and 15 percent  
436 interest per annum. However, if a homestead exemption is  
437 improperly granted as a result of a clerical mistake or an  
438 omission by the property appraiser, the person improperly  
439 receiving the exemption shall not be assessed the unpaid taxes,  
440 penalty, and interest. Before any such lien may be filed, the  
441 owner so notified must be given 30 days to pay the taxes,  
442 penalties, and interest.

443 Section 15. Effective upon becoming a law, subsection (3)  
444 of section 196.1978, Florida Statutes, is amended to read:

445 196.1978 Affordable housing property exemption.-





724408

446 (3) (a) As used in this subsection, the term:  
447 1. "Corporation" means the Florida Housing Finance  
448 Corporation.  
449 2. "Newly constructed" means an improvement to real  
450 property which was substantially completed within 5 years before  
451 the date of an applicant's first submission of a request for a  
452 certification notice ~~or an application for an exemption~~ pursuant  
453 to this subsection ~~section, whichever is earlier~~.  
454 3. "Substantially completed" has the same meaning as in s.  
455 192.042(1).  
456 (b) Notwithstanding ss. 196.195 and 196.196, portions of  
457 property in a multifamily project are considered property used  
458 for a charitable purpose and are eligible to receive an ad  
459 valorem property tax exemption if such portions meet all of the  
460 following conditions:  
461 1. Provide affordable housing to natural persons or  
462 families meeting the income limitations provided in paragraph  
463 (d).  
464 2. a. Are within a newly constructed multifamily project  
465 that contains more than 70 units dedicated to housing natural  
466 persons or families meeting the income limitations provided in  
467 paragraph (d); or  
468 b. Are within a newly constructed multifamily project in an  
469 area of critical state concern, as designated by s. 380.0552 or  
470 chapter 28-36, Florida Administrative Code, which contains more  
471 than 10 units dedicated to housing natural persons or families  
472 meeting the income limitations provided in paragraph (d). ~~and~~  
473 3. Are rented for an amount that does not exceed the amount  
474 as specified by the most recent multifamily rental programs



724408

475 income and rent limit chart posted by the corporation and  
476 derived from the Multifamily Tax Subsidy Projects Income Limits  
477 published by the United States Department of Housing and Urban  
478 Development or 90 percent of the fair market value rent as  
479 determined by a rental market study meeting the requirements of  
480 paragraph (1) ~~(m)~~, whichever is less.

481 (c) If a unit that in the previous year received ~~qualified~~  
482 ~~for~~ the exemption under this subsection and was occupied by a  
483 tenant is vacant on January 1, the vacant unit is eligible for  
484 the exemption if the use of the unit is restricted to providing  
485 affordable housing that would otherwise meet the requirements of  
486 this subsection and a reasonable effort is made to lease the  
487 unit to eligible persons or families.

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

489 a. Seventy-five percent of the assessed value of the units  
490 in multifamily projects that meet the requirements of this  
491 subsection and are ~~Qualified property~~ used to house natural  
492 persons or families whose annual household income is greater  
493 than 80 percent but not more than 120 percent of the median  
494 annual adjusted gross income for households within the  
495 metropolitan statistical area or, if not within a metropolitan  
496 statistical area, within the county in which the person or  
497 family resides; and, ~~must receive an ad valorem property tax~~  
498 ~~exemption of 75 percent of the assessed value.~~

499 b.2. From ad valorem property taxes the units in  
500 multifamily projects that meet the requirements of this  
501 subsection and are ~~Qualified property~~ used to house natural  
502 persons or families whose annual household income does not  
503 exceed 80 percent of the median annual adjusted gross income for



724408

504 households within the metropolitan statistical area or, if not  
505 within a metropolitan statistical area, within the county in  
506 which the person or family resides, ~~is exempt from ad valorem~~  
507 ~~property taxes.~~

508 2. When determining the value of a unit for purposes of  
509 applying an exemption pursuant to this paragraph, the property  
510 appraiser must include in such valuation the proportionate share  
511 of the residential common areas, including the land, fairly  
512 attributable to such unit.

513 (e) To be eligible to receive an exemption under this  
514 subsection, a property owner must submit an application on a  
515 form prescribed by the department by March 1 for the exemption,  
516 accompanied by a certification notice from the corporation to  
517 the property appraiser. The property appraiser shall review the  
518 application and determine whether the applicant meets all of the  
519 requirements of this subsection and is entitled to an exemption.  
520 A property appraiser may request and review additional  
521 information necessary to make such determination. A property  
522 appraiser may grant an exemption only for a property for which  
523 the corporation has issued a certification notice and which the  
524 property appraiser determines is entitled to an exemption.

525 (f) To receive a certification notice, a property owner  
526 must submit a request to the corporation ~~for certification~~ on a  
527 form provided by the corporation which includes all of the  
528 following:

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

531 2. A list of the units for which the property owner seeks  
532 an exemption.



724408

533           3. The rent amount received by the property owner for each  
534 unit for which the property owner seeks an exemption. If a unit  
535 is vacant and qualifies for an exemption under paragraph (c),  
536 the property owner must provide evidence of the published rent  
537 amount for each vacant unit.

538           4. A sworn statement, under penalty of perjury, from the  
539 applicant restricting the property for a period of not less than  
540 3 years to housing persons or families who meet the income  
541 limitations under this subsection.

542           (g) The corporation shall review the request for a  
543 certification notice and certify whether a property ~~that~~ meets  
544 the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this~~  
545 ~~subsection~~. A determination by the corporation regarding a  
546 request for a certification notice does not constitute a grant  
547 of an exemption pursuant to this subsection or final agency  
548 action pursuant to chapter 120.

549           1. If the corporation determines that the property meets  
550 the ~~eligibility~~ criteria ~~for an exemption under this subsection~~,  
551 the corporation must send a certification notice to the property  
552 owner and the property appraiser.

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

556           (h) The corporation shall post on its website the deadline  
557 to submit a request for a certification notice. The deadline  
558 must allow adequate time for a property owner to submit a timely  
559 application for exemption to the property appraiser.

560           (i) ~~The property appraiser shall review the application and~~  
561 ~~determine if the applicant is entitled to an exemption. A~~



724408

562 ~~property appraiser may grant an exemption only for a property~~  
563 ~~for which the corporation has issued a certification notice.~~

564       ~~(j)~~ If the property appraiser determines that for any year  
565 during the immediately previous 10 years a person who was not  
566 entitled to an exemption under this subsection was granted such  
567 an exemption, the property appraiser must serve upon the owner a  
568 notice of intent to record in the public records of the county a  
569 notice of tax lien against any property owned by that person in  
570 the county, and that property must be identified in the notice  
571 of tax lien. Any property owned by the taxpayer and situated in  
572 this state is subject to the taxes exempted by the improper  
573 exemption, plus a penalty of 50 percent of the unpaid taxes for  
574 each year and interest at a rate of 15 percent per annum. If an  
575 exemption is improperly granted as a result of a clerical  
576 mistake or an omission by the property appraiser, the property  
577 owner improperly receiving the exemption may not be assessed a  
578 penalty or interest.

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

585       ~~(k)~~~~(l)~~ Property receiving an exemption pursuant to s.  
586 196.1979 or units used as a transient public lodging  
587 establishment as defined in s. 509.013 ~~is~~ not eligible for  
588 this exemption.

589       ~~(l)~~~~(m)~~ A rental market study submitted as required by  
590 subparagraph (f)1. paragraph (f) must identify the fair market



724408

591 value rent of each unit for which a property owner seeks an  
592 exemption. Only a certified general appraiser as defined in s.  
593 475.611 may issue a rental market study. The certified general  
594 appraiser must be independent of the property owner who requests  
595 the rental market study. In preparing the rental market study, a  
596 certified general appraiser shall comply with the standards of  
597 professional practice pursuant to part II of chapter 475 and use  
598 comparable property within the same geographic area and of the  
599 same type as the property for which the exemption is sought. A  
600 rental market study must have been completed within 3 years  
601 before submission of the application.

602 (m)~~(n)~~ The corporation may adopt rules to implement this  
603 section.

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

606 Section 16. Effective upon becoming a law, present  
607 subsections (6) and (7) of section 196.1979, Florida Statutes,  
608 are redesignated as subsections (8) and (9), respectively, new  
609 subsections (6) and (7) are added to that section, and paragraph  
610 (b) of subsection (1), subsection (2), paragraphs (d), (f), and  
611 (l) of subsection (3), and subsection (5) of that section are  
612 amended, to read:

613 196.1979 County and municipal affordable housing property  
614 exemption.—

615 (1)

616 (b) Qualified property may receive an ad valorem property  
617 tax exemption of:

618 1. Up to 75 percent of the assessed value of each  
619 residential unit used to provide affordable housing if fewer



724408

620 than 100 percent of the multifamily project's residential units  
621 are used to provide affordable housing meeting the requirements  
622 of this section.

623 2. Up to 100 percent of the assessed value of each  
624 residential unit used to provide affordable housing if 100  
625 percent of the multifamily project's residential units are used  
626 to provide affordable housing meeting the requirements of this  
627 section.

628 (2) If a residential unit that in the previous year  
629 received ~~qualified for~~ the exemption under this section and was  
630 occupied by a tenant is vacant on January 1, the vacant unit may  
631 qualify for the exemption under this section if the use of the  
632 unit is restricted to providing affordable housing that would  
633 otherwise meet the requirements of this section and a reasonable  
634 effort is made to lease the unit to eligible persons or  
635 families.

636 (3) An ordinance granting the exemption authorized by this  
637 section must:

638 (d) Require the local entity to verify and certify property  
639 that meets the requirements of the ordinance as qualified  
640 property and forward the certification to the property owner and  
641 the property appraiser. If the local entity denies the  
642 application for certification ~~exemption~~, it must notify the  
643 applicant and include reasons for the denial.

644 (f) Require the property owner to submit an application for  
645 exemption, on a form prescribed by the department, accompanied  
646 by the certification of qualified property, to the property  
647 appraiser no later than the deadline specified in s. 196.011  
648 ~~March 1~~.



724408

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

652 (5) An ordinance adopted under this section must expire  
653 before the fourth January 1 after adoption; however, the board  
654 of county commissioners or the governing body of the  
655 municipality may adopt a new ordinance to renew the exemption.  
656 The board of county commissioners or the governing body of the  
657 municipality shall deliver a copy of an ordinance adopted under  
658 this section to the department and the property appraiser within  
659 10 days after its adoption, but no later than January 1 of the  
660 year such exemption will take effect. If the ordinance expires  
661 or is repealed, the board of county commissioners or the  
662 governing body of the municipality must notify the department  
663 and the property appraiser within 10 days after its expiration  
664 or repeal, but no later than January 1 of the year the repeal or  
665 expiration of such exemption will take effect.

666 (6) The property appraiser shall review each application  
667 for exemption and determine whether the applicant meets all of  
668 the requirements of this section and is entitled to an  
669 exemption. A property appraiser may request and review  
670 additional information necessary to make such determination. A  
671 property appraiser may grant an exemption only for a property  
672 for which the local entity has certified as qualified property  
673 and which the property appraiser determines is entitled to an  
674 exemption.

675 (7) When determining the value of a unit for purposes of  
676 applying an exemption pursuant to this section, the property  
677 appraiser must include in such valuation the proportionate share





724408

678 of the residential common areas, including the land, fairly  
679 attributable to such unit.

680 Section 17. (1) The amendments made to s. 196.1978, Florida  
681 Statutes, by section 15 of this act and 196.1979, Florida  
682 Statutes, by section 16 of this act are intended to be remedial  
683 and clarifying in nature and apply retroactively to January 1,  
684 2024.

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

686 Section 18. Paragraph (o) is added to subsection (3) of  
687 section 196.1978, Florida Statutes, as amended by this act, to  
688 read:

689 196.1978 Affordable housing property exemption.-

690 (3)

691 (o)1. Beginning with the 2025 tax roll, a taxing authority  
692 may elect, upon adoption of an ordinance or resolution approved  
693 by a two-thirds vote of the governing body, not to exempt  
694 property under sub-subparagraph (d)1.a. located in a county  
695 specified pursuant to subparagraph 2., subject to the conditions  
696 of this paragraph.

697 2. A taxing authority must make a finding in the ordinance  
698 or resolution that the latest Shimberg Center for Housing  
699 Studies Annual Report, prepared pursuant to s. 420.6075,  
700 identifies, for a county that is part of the jurisdiction of the  
701 taxing authority, that the number of affordable and available  
702 units in the county is greater than the number of renter  
703 households in the county for natural persons or families who  
704 meet the income limitations in sub-subparagraph (d)1.a.

705 3. An election made pursuant to this paragraph may apply  
706 only to the ad valorem property tax levies imposed within a



724408

707 county specified pursuant to subparagraph 2. by the taxing  
708 authority making the election.

709 4. The ordinance or resolution must take effect on the  
710 January 1 immediately succeeding adoption and shall expire on  
711 the second January 1 after the January 1 in which the ordinance  
712 or resolution takes effect. The ordinance or resolution may be  
713 renewed prior to its expiration pursuant to this paragraph.

714 5. The taxing authority proposing to make an election under  
715 this paragraph must advertise the ordinance or resolution or  
716 renewal thereof pursuant to the requirements of s. 50.011(1)  
717 prior to adoption.

718 6. The taxing authority must provide to the property  
719 appraiser the adopted ordinance or resolution or renewal thereof  
720 by the effective date of the ordinance or resolution or renewal  
721 thereof.

722 7. An ordinance or resolution or renewal thereof adopted  
723 pursuant to this paragraph may not impair an exemption provided  
724 to a property owner of a multifamily family project pursuant to  
725 sub-subparagraph (d)1.a. prior to the adoption of any ordinance  
726 or any resolution or renewal thereof under this paragraph.

727 Section 19. The amendments made by this act to ss. 193.155,  
728 193.703, 196.011, 196.031, 196.075, and 196.161, Florida  
729 Statutes, first apply beginning with the 2025 property tax roll.

730 Section 20. Subsection (1) of section 196.24, Florida  
731 Statutes, is amended to read:

732 196.24 Exemption for disabled ex-servicemember or surviving  
733 spouse; evidence of disability.—

734 (1) Any ex-servicemember, as defined in s. 196.012, who is  
735 a bona fide resident of the state, who was discharged under



724408

736 honorable conditions, and who has been disabled to a degree of  
737 10 percent or more by misfortune or while serving during a  
738 period of wartime service as defined in s. 1.01(14) is entitled  
739 to the exemption from taxation provided for in s. 3(b), Art. VII  
740 of the State Constitution as provided in this section. Property  
741 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from  
742 taxation. The production by him or her of a certificate of  
743 disability from the United States Government or the United  
744 States Department of Veterans Affairs or its predecessor before  
745 the property appraiser of the county wherein the ex-  
746 servicemember's property lies is prima facie evidence of the  
747 fact that he or she is entitled to the exemption. The  
748 unmarried surviving spouse of such a disabled ex-servicemember  
749 is also entitled to the exemption.

750 Section 21. The amendments made by this act to s. 196.24,  
751 Florida Statutes, first apply to the 2025 property tax roll.

752 Section 22. Paragraph (a) of subsection (10) of section  
753 200.069, Florida Statutes, is amended to read:

754 200.069 Notice of proposed property taxes and non-ad  
755 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
756 appraiser, in the name of the taxing authorities and local  
757 governing boards levying non-ad valorem assessments within his  
758 or her jurisdiction and at the expense of the county, shall  
759 prepare and deliver by first-class mail to each taxpayer to be  
760 listed on the current year's assessment roll a notice of  
761 proposed property taxes, which notice shall contain the elements  
762 and use the format provided in the following form.

763 Notwithstanding the provisions of s. 195.022, no county officer  
764 shall use a form other than that provided herein. The Department



724408

765 of Revenue may adjust the spacing and placement on the form of  
766 the elements listed in this section as it considers necessary  
767 based on changes in conditions necessitated by various taxing  
768 authorities. If the elements are in the order listed, the  
769 placement of the listed columns may be varied at the discretion  
770 and expense of the property appraiser, and the property  
771 appraiser may use printing technology and devices to complete  
772 the form, the spacing, and the placement of the information in  
773 the columns. In addition, the property appraiser may not include  
774 in the mailing of the notice of ad valorem taxes and non-ad  
775 valorem assessments additional information or items unless such  
776 information or items explain a component of the notice or  
777 provide information directly related to the assessment and  
778 taxation of the property. A county officer may use a form other  
779 than that provided by the department for purposes of this part,  
780 but only if his or her office pays the related expenses and he  
781 or she obtains prior written permission from the executive  
782 director of the department; however, a county officer may not  
783 use a form the substantive content of which is at variance with  
784 the form prescribed by the department. The county officer may  
785 continue to use such an approved form until the law that  
786 specifies the form is amended or repealed or until the officer  
787 receives written disapproval from the executive director.

788 (10) (a) If requested by the property appraiser ~~local~~  
789 ~~governing board levying non-ad valorem assessments~~ and agreed to  
790 by the local governing board levying non-ad valorem assessments  
791 ~~property appraiser~~, the notice specified in this section may  
792 contain a notice of proposed or adopted non-ad valorem  
793 assessments. If so agreed, the notice shall be titled:



724408

794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822

NOTICE OF PROPOSED PROPERTY TAXES  
AND PROPOSED OR ADOPTED  
NON-AD VALOREM ASSESSMENTS  
DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for



724408

823 particular questions or problems.

824 Section 23. Present subsections (6), (7), and (8) of  
825 section 201.08, Florida Statutes, are redesignated as  
826 subsections (7), (8), and (9), respectively, a new subsection  
827 (6) is added to that section, and paragraph (b) of subsection  
828 (1) of that section is republished, to read:

829 201.08 Tax on promissory or nonnegotiable notes, written  
830 obligations to pay money, or assignments of wages or other  
831 compensation; exception.—

832 (1)

833 (b) On mortgages, trust deeds, security agreements, or  
834 other evidences of indebtedness filed or recorded in this state,  
835 and for each renewal of the same, the tax shall be 35 cents on  
836 each \$100 or fraction thereof of the indebtedness or obligation  
837 evidenced thereby. Mortgages, including, but not limited to,  
838 mortgages executed without the state and recorded in the state,  
839 which incorporate the certificate of indebtedness, not otherwise  
840 shown in separate instruments, are subject to the same tax at  
841 the same rate. When there is both a mortgage, trust deed, or  
842 security agreement and a note, certificate of indebtedness, or  
843 obligation, the tax shall be paid on the mortgage, trust deed,  
844 or security agreement at the time of recordation. A notation  
845 shall be made on the note, certificate of indebtedness, or  
846 obligation that the tax has been paid on the mortgage, trust  
847 deed, or security agreement. If a mortgage, trust deed, security  
848 agreement, or other evidence of indebtedness is subsequently  
849 filed or recorded in this state to evidence an indebtedness or  
850 obligation upon which tax was paid under paragraph (a) or  
851 subsection (2), tax shall be paid on the mortgage, trust deed,



724408

852 security agreement, or other evidence of indebtedness on the  
853 amount of the indebtedness or obligation evidenced which exceeds  
854 the aggregate amount upon which tax was previously paid under  
855 this paragraph and under paragraph (a) or subsection (2). If the  
856 mortgage, trust deed, security agreement, or other evidence of  
857 indebtedness subject to the tax levied by this section secures  
858 future advances, as provided in s. 697.04, the tax shall be paid  
859 at the time of recordation on the initial debt or obligation  
860 secured, excluding future advances; at the time and so often as  
861 any future advance is made, the tax shall be paid on all sums  
862 then advanced regardless of where such advance is made.

863 Notwithstanding the aforestated general rule, any increase in  
864 the amount of original indebtedness caused by interest accruing  
865 under an adjustable rate note or mortgage having an initial  
866 interest rate adjustment interval of not less than 6 months  
867 shall be taxable as a future advance only to the extent such  
868 increase is a computable sum certain when the document is  
869 executed. Failure to pay the tax shall not affect the lien for  
870 any such future advance given by s. 697.04, but any person who  
871 fails or refuses to pay such tax due by him or her is guilty of  
872 a misdemeanor of the first degree. The mortgage, trust deed, or  
873 other instrument shall not be enforceable in any court of this  
874 state as to any such advance unless and until the tax due  
875 thereon upon each advance that may have been made thereunder has  
876 been paid.

877 (6) For a home equity conversion mortgage as defined in 12  
878 C.F.R. s. 1026.33(a), only the principal limit available to the  
879 borrower is subject to the tax imposed in this section. The  
880 maximum claim amount and the stated mortgage amount are not



724408

881 subject to the tax imposed in this section. As used in this  
882 subsection, the term "principal limit" means the gross amount of  
883 loan proceeds available to the borrower without consideration of  
884 any use restrictions. For purposes of this subsection, the tax  
885 must be calculated based on the principal limit amount  
886 determined at the time of closing as evidenced by the recorded  
887 mortgage or any supporting documents attached thereto.

888 Section 24. The amendment to s. 201.08, Florida Statutes,  
889 made by this act is intended to be remedial in nature and shall  
890 apply retroactively, but does not create a right to a refund or  
891 credit of any tax paid before the effective date of this act.  
892 For any home equity conversion mortgage recorded before the  
893 effective date of this act, the taxpayer may evidence the  
894 principal limit using related loan documents.

895 Section 25. Section 201.21, Florida Statutes, is amended to  
896 read:

897 201.21 Notes and other written obligations exempt under  
898 certain conditions.—

899 (1) There shall be exempt from all excise taxes imposed by  
900 this chapter all promissory notes, nonnegotiable notes, and  
901 other written obligations to pay money bearing date subsequent  
902 to July 1, 1955, hereinafter referred to as "principal  
903 obligations," when the maker thereof shall pledge or deposit  
904 with the payee or holder thereof pursuant to any agreement  
905 commonly known as a wholesale warehouse mortgage agreement, as  
906 collateral security for the payment thereof, any collateral  
907 obligation or obligations, as hereinafter defined, provided all  
908 excise taxes imposed by this chapter upon or in respect to such  
909 collateral obligation or obligations shall have been paid. If





724408

910 the indebtedness evidenced by any such principal obligation  
911 shall be in excess of the indebtedness evidenced by such  
912 collateral obligation or obligations, the exemption provided by  
913 this subsection ~~section~~ shall not apply to the amount of such  
914 excess indebtedness; and, in such event, the excise taxes  
915 imposed by this chapter shall apply and be paid only in respect  
916 to such excess of indebtedness of such principal obligation. The  
917 term "collateral obligation" as used in this subsection ~~section~~  
918 means any note, bond, or other written obligation to pay money  
919 secured by mortgage, deed of trust, or other lien upon real or  
920 personal property. The pledging of a specific collateral  
921 obligation to secure a specific principal obligation, if  
922 required under the terms of the agreement, shall not invalidate  
923 the exemption provided by this subsection ~~section~~. The temporary  
924 removal of the document or documents representing one or more  
925 collateral obligations for a reasonable commercial purpose, for  
926 a period not exceeding 60 days, shall not invalidate the  
927 exemption provided by this subsection ~~section~~.

928 (2) There shall be exempt from all excise taxes imposed by  
929 this chapter all non-interest-bearing promissory notes, non-  
930 interest-bearing nonnegotiable notes, or non-interest-bearing  
931 written obligations to pay money, or assignments of salaries,  
932 wages, or other compensation made, executed, delivered, sold,  
933 transferred, or assigned in the state, and for each renewal of  
934 the same, of \$3,500 or less, when given by a customer to an  
935 alarm system contractor, as defined in s. 489.505, in connection  
936 with the sale of an alarm system as defined in s. 489.505.

937 Section 26. Subsection (1) of section 206.9931, Florida  
938 Statutes, is amended to read:



724408

939 206.9931 Administrative provisions.—

940 (1) Any person producing in, importing into, or causing to  
941 be imported into this state taxable pollutants for sale, use, or  
942 otherwise and who is not registered or licensed pursuant to  
943 other parts of this chapter is hereby required to register and  
944 become licensed for the purposes of this part. Such person shall  
945 register as either a producer or importer of pollutants and  
946 shall be subject to all applicable registration and licensing  
947 provisions of this chapter, as if fully set out in this part and  
948 made expressly applicable to the taxes imposed herein,  
949 including, but not limited to, ss. 206.02-206.025, 206.03,  
950 206.04, and 206.05. For the purposes of this section,  
951 registrations required exclusively for this part shall be made  
952 within 90 days of July 1, 1986, for existing businesses, or  
953 before ~~prior to~~ the first production or importation of  
954 pollutants for businesses created after July 1, 1986. ~~The fee~~  
955 ~~for registration shall be \$30.~~ Failure to timely register is a  
956 misdemeanor of the first degree, punishable as provided in s.  
957 775.082 or s. 775.083.

958 Section 27. Section 206.9955, Florida Statutes, is amended  
959 to read:

960 206.9955 Levy of natural gas fuel tax.—

961 (1) The motor fuel equivalent gallon means the following  
962 for:

963 (a) Compressed natural gas gallon: 5.66 pounds, or per each  
964 126.67 cubic feet.

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

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

967 (2) ~~Effective January 1, 2026,~~ The following taxes shall be



724408

968 imposed:

969 (a) Upon each motor fuel equivalent gallon of natural gas  
970 fuel:

971 1. Effective January 1, 2026, an excise tax of 2 4 cents  
972 upon each motor fuel equivalent gallon of natural gas fuel.

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

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

976 1. Effective January 1, 2026, an additional tax of 0.5  
977 cents. ~~1 cent upon each motor fuel equivalent gallon of natural~~  
978 gas fuel, which is designated as the "ninth-cent fuel tax."

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

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

983 1. Effective January 1, 2026, an additional tax of 0.5  
984 cents. ~~1 cent on each motor fuel equivalent gallon of natural~~  
985 gas fuel by each county, which is designated as the "local  
986 option fuel tax."

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

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

992 1. Before January 1, 2026, and each year thereafter, the  
993 department shall determine the tax rate applicable to the sale  
994 of natural gas fuel for the following 12-month period beginning  
995 January 1, rounded to the nearest tenth of a cent, by adjusting  
996 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage



724408

997 change in the average of the Consumer Price Index issued by the  
998 United States Department of Labor for the most recent 12-month  
999 period ending September 30, compared to the base year average,  
1000 which is the average for the 12-month period ending September  
1001 30, 2013.

1002 2. Before January 1, 2027, and each year thereafter, the  
1003 department shall determine the tax rate applicable to the sale  
1004 of natural gas fuel for the following 12-month period beginning  
1005 January 1, rounded to the nearest tenth of a cent, by adjusting  
1006 the tax rate of 5.8 cents per gallon by the percentage change in  
1007 the average of the Consumer Price Index issued by the United  
1008 States Department of Labor for the most recent 12-month period  
1009 ending September 30, compared to the base year average, which is  
1010 the average for the 12-month period ending September 30, 2013.

1011 (e)1. An additional tax is imposed on each motor fuel  
1012 equivalent gallon of natural gas fuel for the privilege of  
1013 selling natural gas fuel, at a rate determined pursuant to this  
1014 subparagraph.

1015 a. Before January 1, 2026, and each year thereafter, the  
1016 department shall determine the tax rate applicable to the sale  
1017 of natural gas fuel, rounded to the nearest tenth of a cent, for  
1018 the following 12-month period beginning January 1, by adjusting  
1019 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage  
1020 change in the average of the Consumer Price Index issued by the  
1021 United States Department of Labor for the most recent 12-month  
1022 period ending September 30, compared to the base year average,  
1023 which is the average for the 12-month period ending September  
1024 30, 2013.

1025 b. Before January 1, 2027, and each year thereafter, the



724408

1026 department shall determine the tax rate applicable to the sale  
1027 of natural gas fuel, rounded to the nearest tenth of a cent, for  
1028 the following 12-month period beginning January 1, by adjusting  
1029 the tax rate of 9.2 cents per gallon by the percentage change in  
1030 the average of the Consumer Price Index issued by the United  
1031 States Department of Labor for the most recent 12-month period  
1032 ending September 30, compared to the base year average, which is  
1033 the average for the 12-month period ending September 30, 2013.

1034 2. The department is authorized to adopt rules and publish  
1035 forms to administer this paragraph.

1036 (3) Unless otherwise provided by this chapter, the taxes  
1037 specified in subsection (2) are imposed on natural gas fuel when  
1038 it is placed into the fuel supply tank of a motor vehicle as  
1039 defined in s. 206.01(23). The person liable for payment of the  
1040 taxes imposed by this section is the person selling or supplying  
1041 the natural gas fuel to the end user, for use in the fuel supply  
1042 tank of a motor vehicle as defined in s. 206.01(23).

1043 Section 28. For the purpose of incorporating the amendment  
1044 made by this act to section 206.9955, Florida Statutes, in  
1045 references thereto, subsections (1) and (4) of section 206.996,  
1046 Florida Statutes, are reenacted to read:

1047 206.996 Monthly reports by natural gas fuel retailers;  
1048 deductions.—

1049 (1) For the purpose of determining the amount of taxes  
1050 imposed by s. 206.9955, each natural gas fuel retailer shall  
1051 file beginning with February 2026, and each month thereafter, no  
1052 later than the 20th day of each month, monthly reports  
1053 electronically with the department showing information on  
1054 inventory, purchases, nontaxable disposals, taxable uses, and



724408

1055 taxable sales in gallons of natural gas fuel for the preceding  
1056 month. However, if the 20th day of the month falls on a  
1057 Saturday, Sunday, or federal or state legal holiday, a return  
1058 must be accepted if it is electronically filed on the next  
1059 succeeding business day. The reports must include, or be  
1060 verified by, a written declaration stating that such report is  
1061 made under the penalties of perjury. The natural gas fuel  
1062 retailer shall deduct from the amount of taxes shown by the  
1063 report to be payable an amount equivalent to 0.67 percent of the  
1064 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
1065 which deduction is allowed to the natural gas fuel retailer to  
1066 compensate it for services rendered and expenses incurred in  
1067 complying with the requirements of this part. This allowance is  
1068 not deductible unless payment of applicable taxes is made on or  
1069 before the 20th day of the month. This subsection may not be  
1070 construed as authorizing a deduction from the constitutional  
1071 fuel tax or the fuel sales tax.

1072 (4) In addition to the allowance authorized by subsection  
1073 (1), every natural gas fuel retailer is entitled to a deduction  
1074 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and  
1075 (c), on account of services and expenses incurred due to  
1076 compliance with the requirements of this part. This allowance  
1077 may not be deductible unless payment of the tax is made on or  
1078 before the 20th day of the month.

1079 Section 29. For the purpose of incorporating the amendment  
1080 made by this act to section 206.9955, Florida Statutes, in  
1081 references thereto, section 206.997, Florida Statutes, is  
1082 reenacted to read:

1083 206.997 State and local alternative fuel user fee clearing



724408

1084 trust funds; distribution.—

1085 (1) Notwithstanding the provisions of s. 206.875, the  
1086 revenues from the state natural gas fuel tax imposed by s.  
1087 206.9955(2) (a), (d), and (e) shall be deposited into the State  
1088 Alternative Fuel User Fee Clearing Trust Fund. After deducting  
1089 the service charges provided in s. 215.20, the proceeds in this  
1090 trust fund shall be distributed as follows: the taxes imposed  
1091 under s. 206.9955(2) (d) and (e) shall be transferred to the  
1092 State Transportation Trust Fund and the tax imposed under s.  
1093 206.9955(2) (a) shall be distributed as follows: 50 percent shall  
1094 be transferred to the State Board of Administration for  
1095 distribution according to the provisions of s. 16, Art. IX of  
1096 the State Constitution of 1885, as amended; 25 percent shall be  
1097 transferred to the Revenue Sharing Trust Fund for  
1098 Municipalities; and the remaining 25 percent shall be  
1099 distributed using the formula contained in s. 206.60(1).

1100 (2) Notwithstanding the provisions of s. 206.875, the  
1101 revenues from the local natural gas fuel tax imposed by s.  
1102 206.9955(2) (b) and (c) shall be deposited into The Local  
1103 Alternative Fuel User Fee Clearing Trust Fund. After deducting  
1104 the service charges provided in s. 215.20, the proceeds in this  
1105 trust fund shall be returned monthly to the appropriate county.

1106 Section 30. Paragraph (d) of subsection (2) of section  
1107 212.0306, Florida Statutes, is amended to read:

1108 212.0306 Local option food and beverage tax; procedure for  
1109 levying; authorized uses; administration.—

1110 (2)

1111 (d) Sales in cities or towns presently imposing a municipal  
1112 resort tax as authorized by chapter 67-930, Laws of Florida, are



724408

1113 exempt from the taxes authorized by subsection (1); however, the  
1114 tax authorized by paragraph (1)(b) may be levied in such city or  
1115 town if the governing authority of the city or town adopts an  
1116 ordinance that is subsequently approved by a majority of the  
1117 ~~registered~~ electors in such city or town voting in at a  
1118 referendum held at a general election as defined in s. 97.021.  
1119 Any tax levied in a city or town pursuant to this paragraph  
1120 takes effect on the first day of January following the general  
1121 election in which the ordinance was approved. A referendum to  
1122 reenact an expiring tax authorized under this paragraph must be  
1123 held at a general election occurring within the 48-month period  
1124 immediately preceding the effective date of the reenacted tax,  
1125 and the referendum may appear on the ballot only once within the  
1126 48-month period.

1127 Section 31. Paragraph (a) of subsection (1) of section  
1128 212.05, Florida Statutes, is amended to read:

1129 212.05 Sales, storage, use tax.—It is hereby declared to be  
1130 the legislative intent that every person is exercising a taxable  
1131 privilege who engages in the business of selling tangible  
1132 personal property at retail in this state, including the  
1133 business of making or facilitating remote sales; who rents or  
1134 furnishes any of the things or services taxable under this  
1135 chapter; or who stores for use or consumption in this state any  
1136 item or article of tangible personal property as defined herein  
1137 and who leases or rents such property within the state.

1138 (1) For the exercise of such privilege, a tax is levied on  
1139 each taxable transaction or incident, which tax is due and  
1140 payable as follows:

1141 (a)1.a. At the rate of 6 percent of the sales price of each





724408

1142 item or article of tangible personal property when sold at  
1143 retail in this state, computed on each taxable sale for the  
1144 purpose of remitting the amount of tax due the state, and  
1145 including each and every retail sale.

1146       b. Each occasional or isolated sale of an aircraft, boat,  
1147 mobile home, or motor vehicle of a class or type which is  
1148 required to be registered, licensed, titled, or documented in  
1149 this state or by the United States Government shall be subject  
1150 to tax at the rate provided in this paragraph. The department  
1151 shall by rule adopt any nationally recognized publication for  
1152 valuation of used motor vehicles as the reference price list for  
1153 any used motor vehicle which is required to be licensed pursuant  
1154 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1155 party to an occasional or isolated sale of such a vehicle  
1156 reports to the tax collector a sales price which is less than 80  
1157 percent of the average loan price for the specified model and  
1158 year of such vehicle as listed in the most recent reference  
1159 price list, the tax levied under this paragraph shall be  
1160 computed by the department on such average loan price unless the  
1161 parties to the sale have provided to the tax collector an  
1162 affidavit signed by each party, or other substantial proof,  
1163 stating the actual sales price. Any party to such sale who  
1164 reports a sales price less than the actual sales price is guilty  
1165 of a misdemeanor of the first degree, punishable as provided in  
1166 s. 775.082 or s. 775.083. The department shall collect or  
1167 attempt to collect from such party any delinquent sales taxes.  
1168 In addition, such party shall pay any tax due and any penalty  
1169 and interest assessed plus a penalty equal to twice the amount  
1170 of the additional tax owed. Notwithstanding any other provision



1171 of law, the Department of Revenue may waive or compromise any  
1172 penalty imposed pursuant to this subparagraph.

1173         2. This paragraph does not apply to the sale of a boat or  
1174 aircraft by or through a registered dealer under this chapter to  
1175 a purchaser who, at the time of taking delivery, is a  
1176 nonresident of this state, does not make his or her permanent  
1177 place of abode in this state, and is not engaged in carrying on  
1178 in this state any employment, trade, business, or profession in  
1179 which the boat or aircraft will be used in this state, or is a  
1180 corporation none of the officers or directors of which is a  
1181 resident of, or makes his or her permanent place of abode in,  
1182 this state, or is a noncorporate entity that has no individual  
1183 vested with authority to participate in the management,  
1184 direction, or control of the entity's affairs who is a resident  
1185 of, or makes his or her permanent abode in, this state. For  
1186 purposes of this exemption, either a registered dealer acting on  
1187 his or her own behalf as seller, a registered dealer acting as  
1188 broker on behalf of a seller, or a registered dealer acting as  
1189 broker on behalf of the nonresident purchaser may be deemed to  
1190 be the selling dealer. This exemption is ~~shall~~ not be allowed  
1191 unless:

1192         a. The nonresident purchaser removes a qualifying boat, as  
1193 described in sub-subparagraph f., from this ~~the~~ state within 90  
1194 days after the date of purchase or extension, or the nonresident  
1195 purchaser removes a nonqualifying boat or an aircraft from this  
1196 state within 10 days after the date of purchase or, when the  
1197 boat or aircraft is repaired or altered, within 20 days after  
1198 completion of the repairs or alterations; or if the aircraft  
1199 will be registered in a foreign jurisdiction and:



724408

1200 (I) Application for the aircraft's registration is properly  
1201 filed with a civil airworthiness authority of a foreign  
1202 jurisdiction within 10 days after the date of purchase;

1203 (II) The nonresident purchaser removes the aircraft from  
1204 this ~~the~~ state to a foreign jurisdiction within 10 days after  
1205 the date the aircraft is registered by the applicable foreign  
1206 airworthiness authority; and

1207 (III) The aircraft is operated in this ~~the~~ state solely to  
1208 remove it from this ~~the~~ state to a foreign jurisdiction.

1209

1210 For purposes of this sub-subparagraph, the term "foreign  
1211 jurisdiction" means any jurisdiction outside of the United  
1212 States or any of its territories;

1213 b. The nonresident purchaser, within 90 days after ~~from~~ the  
1214 date of departure, provides the department with written proof  
1215 that the nonresident purchaser licensed, registered, titled, or  
1216 documented the boat or aircraft outside this ~~the~~ state. If such  
1217 written proof is unavailable, within 90 days the nonresident  
1218 purchaser must ~~shall~~ provide proof that the nonresident  
1219 purchaser applied for such license, title, registration, or  
1220 documentation. The nonresident purchaser shall forward to the  
1221 department proof of title, license, registration, or  
1222 documentation upon receipt;

1223 c. The nonresident purchaser, within 30 days after removing  
1224 the boat or aircraft from this state ~~Florida~~, furnishes the  
1225 department with proof of removal in the form of receipts for  
1226 fuel, dockage, slippage, tie-down, or hangaring from outside of  
1227 Florida. The information so provided must clearly and  
1228 specifically identify the boat or aircraft;



724408

1229           d. The selling dealer, within 30 days after the date of  
1230 sale, provides to the department a copy of the sales invoice,  
1231 closing statement, bills of sale, and the original affidavit  
1232 signed by the nonresident purchaser affirming ~~attesting~~ that the  
1233 nonresident purchaser qualifies for exemption from sales tax  
1234 pursuant to this subparagraph and attesting that the nonresident  
1235 purchaser will provide the documentation required to  
1236 substantiate the exemption claimed under ~~he or she has read the~~  
1237 ~~provisions of this subparagraph section;~~

1238           e. The seller makes a copy of the affidavit a part of his  
1239 or her record for as long as required by s. 213.35; and

1240           f. Unless the nonresident purchaser of a boat of 5 net tons  
1241 of admeasurement or larger intends to remove the boat from this  
1242 state within 10 days after the date of purchase or when the boat  
1243 is repaired or altered, within 20 days after completion of the  
1244 repairs or alterations, the nonresident purchaser applies to the  
1245 selling dealer for a decal which authorizes 90 days after the  
1246 date of purchase for removal of the boat. The nonresident  
1247 purchaser of a qualifying boat may apply to the selling dealer  
1248 within 60 days after the date of purchase for an extension decal  
1249 that authorizes the boat to remain in this state for an  
1250 additional 90 days, but not more than a total of 180 days,  
1251 before the nonresident purchaser is required to pay the tax  
1252 imposed by this chapter. The department is authorized to issue  
1253 decals in advance to dealers. The number of decals issued in  
1254 advance to a dealer shall be consistent with the volume of the  
1255 dealer's past sales of boats which qualify under this sub-  
1256 subparagraph. The selling dealer or his or her agent shall mark  
1257 and affix the decals to qualifying boats in the manner



724408

1258 prescribed by the department, before delivery of the boat.

1259 (I) The department is hereby authorized to charge dealers a  
1260 fee sufficient to recover the costs of decals issued, except the  
1261 extension decal shall cost \$425.

1262 (II) The proceeds from the sale of decals will be deposited  
1263 into the administrative trust fund.

1264 (III) Decals shall display information to identify the boat  
1265 as a qualifying boat under this sub-subparagraph, including, but  
1266 not limited to, the decal's date of expiration.

1267 (IV) The department is authorized to require dealers who  
1268 purchase decals to file reports with the department and may  
1269 prescribe all necessary records by rule. All such records are  
1270 subject to inspection by the department.

1271 (V) Any dealer or his or her agent who issues a decal  
1272 falsely, fails to affix a decal, mismarks the expiration date of  
1273 a decal, or fails to properly account for decals will be  
1274 considered prima facie to have committed a fraudulent act to  
1275 evade the tax and will be liable for payment of the tax plus a  
1276 mandatory penalty of 200 percent of the tax, and shall be liable  
1277 for fine and punishment as provided by law for a conviction of a  
1278 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1279 775.083.

1280 (VI) Any nonresident purchaser of a boat who removes a  
1281 decal before permanently removing the boat from this ~~the~~ state,  
1282 or defaces, changes, modifies, or alters a decal in a manner  
1283 affecting its expiration date before its expiration, or who  
1284 causes or allows the same to be done by another, will be  
1285 considered prima facie to have committed a fraudulent act to  
1286 evade the tax and will be liable for payment of the tax plus a



724408

1287 mandatory penalty of 200 percent of the tax, and shall be liable  
1288 for fine and punishment as provided by law for a conviction of a  
1289 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1290 775.083.

1291 (VII) The department is authorized to adopt rules necessary  
1292 to administer and enforce this subparagraph and to publish the  
1293 necessary forms and instructions.

1294 (VIII) The department is hereby authorized to adopt  
1295 emergency rules pursuant to s. 120.54(4) to administer and  
1296 enforce the provisions of this subparagraph.

1297  
1298 If the nonresident purchaser fails to remove the qualifying boat  
1299 from this state within the maximum 180 days after purchase or a  
1300 nonqualifying boat or an aircraft from this state within 10 days  
1301 after purchase or, when the boat or aircraft is repaired or  
1302 altered, within 20 days after completion of such repairs or  
1303 alterations, or permits the boat or aircraft to return to this  
1304 state within 6 months after ~~from~~ the date of departure, except  
1305 as provided in s. 212.08(7) (fff), or if the nonresident  
1306 purchaser fails to furnish the department with any of the  
1307 documentation required by this subparagraph within the  
1308 prescribed time period, the nonresident purchaser is ~~shall be~~  
1309 liable for use tax on the cost price of the boat or aircraft  
1310 and, in addition thereto, payment of a penalty to the Department  
1311 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in  
1312 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
1313 period following the sale of a qualifying boat tax-exempt to a  
1314 nonresident may not be tolled for any reason.

1315 Section 32. Paragraph (b) of subsection (2) and paragraph



724408

1316 (a) of subsection (3) of section 212.054, Florida Statutes, are  
1317 amended to read:

1318 212.054 Discretionary sales surtax; limitations,  
1319 administration, and collection.—

1320 (2)

1321 (b) However:

1322 1. The sales amount above \$5,000 on any item of tangible  
1323 personal property shall not be subject to the surtax. However,  
1324 charges for prepaid calling arrangements, as defined in s.  
1325 212.05(1)(e)1.a., shall be subject to the surtax. For purposes  
1326 of administering the \$5,000 limitation on an item of tangible  
1327 personal property:—

1328 a. If two or more taxable items of tangible personal  
1329 property are sold to the same purchaser at the same time and,  
1330 under generally accepted business practice or industry standards  
1331 or usage, are normally sold in bulk or are items that, when  
1332 assembled, comprise a working unit or part of a working unit,  
1333 such items must be considered a single item for purposes of the  
1334 \$5,000 limitation when supported by a charge ticket, sales slip,  
1335 invoice, or other tangible evidence of a single sale or rental.

1336 b. The sale of a boat and the corresponding boat trailer,  
1337 which trailer is identified as a motor vehicle as defined in s.  
1338 320.01(1), must be taxed as a single item when sold to the same  
1339 purchaser, at the same time, and included in the same invoice.

1340 2. In the case of utility services billed on or after the  
1341 effective date of any such surtax, the entire amount of the  
1342 charge for utility services shall be subject to the surtax. In  
1343 the case of utility services billed after the last day the  
1344 surtax is in effect, the entire amount of the charge on said



724408

1345 items shall not be subject to the surtax. "Utility service," as  
1346 used in this section, does not include any communications  
1347 services as defined in chapter 202.

1348         3. In the case of written contracts which are signed prior  
1349 to the effective date of any such surtax for the construction of  
1350 improvements to real property or for remodeling of existing  
1351 structures, the surtax shall be paid by the contractor  
1352 responsible for the performance of the contract. However, the  
1353 contractor may apply for one refund of any such surtax paid on  
1354 materials necessary for the completion of the contract. Any  
1355 application for refund shall be made no later than 15 months  
1356 following initial imposition of the surtax in that county. The  
1357 application for refund shall be in the manner prescribed by the  
1358 department by rule. A complete application shall include proof  
1359 of the written contract and of payment of the surtax. The  
1360 application shall contain a sworn statement, signed by the  
1361 applicant or its representative, attesting to the validity of  
1362 the application. The department shall, within 30 days after  
1363 approval of a complete application, certify to the county  
1364 information necessary for issuance of a refund to the applicant.  
1365 Counties are hereby authorized to issue refunds for this purpose  
1366 and shall set aside from the proceeds of the surtax a sum  
1367 sufficient to pay any refund lawfully due. Any person who  
1368 fraudulently obtains or attempts to obtain a refund pursuant to  
1369 this subparagraph, in addition to being liable for repayment of  
1370 any refund fraudulently obtained plus a mandatory penalty of 100  
1371 percent of the refund, is guilty of a felony of the third  
1372 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
1373 775.084.





724408

1374           4. In the case of any vessel, railroad, or motor vehicle  
1375 common carrier entitled to partial exemption from tax imposed  
1376 under this chapter pursuant to s. 212.08(4), (8), or (9), the  
1377 basis for imposition of surtax shall be the same as provided in  
1378 s. 212.08 and the ratio shall be applied each month to total  
1379 purchases in this state of property qualified for proration  
1380 which is delivered or sold in the taxing county to establish the  
1381 portion used and consumed in intracounty movement and subject to  
1382 surtax.

1383           (3) For the purpose of this section, a transaction shall be  
1384 deemed to have occurred in a county imposing the surtax when:

1385           (a)1. The sale includes an item of tangible personal  
1386 property, a service, or tangible personal property representing  
1387 a service, and the item of tangible personal property, the  
1388 service, or the tangible personal property representing the  
1389 service is delivered within the county. If there is no  
1390 reasonable evidence of delivery of a service, the sale of a  
1391 service is deemed to occur in the county in which the purchaser  
1392 accepts the bill of sale.

1393           2. The sale of any motor vehicle or mobile home of a class  
1394 or type which is required to be registered in this state or in  
1395 any other state shall be deemed to have occurred only in the  
1396 county identified as the residence address of the purchaser on  
1397 the registration or title document for such property.

1398           3. The sale of property under sub-subparagraph (2) (b) 1.b.  
1399 is deemed to occur in the county where the purchaser resides, as  
1400 identified on the registration or title documents for such  
1401 property.

1402           Section 33. Paragraph (a) of subsection (4) of section



724408

1403 212.055, Florida Statutes, is amended to read:

1404       212.055 Discretionary sales surtaxes; legislative intent;  
1405 authorization and use of proceeds.—It is the legislative intent  
1406 that any authorization for imposition of a discretionary sales  
1407 surtax shall be published in the Florida Statutes as a  
1408 subsection of this section, irrespective of the duration of the  
1409 levy. Each enactment shall specify the types of counties  
1410 authorized to levy; the rate or rates which may be imposed; the  
1411 maximum length of time the surtax may be imposed, if any; the  
1412 procedure which must be followed to secure voter approval, if  
1413 required; the purpose for which the proceeds may be expended;  
1414 and such other requirements as the Legislature may provide.  
1415 Taxable transactions and administrative procedures shall be as  
1416 provided in s. 212.054.

1417       (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1418       (a)1. The governing body in each county ~~that the government~~  
1419 ~~of which is not consolidated with that of one or more~~  
1420 ~~municipalities, which~~ has a population of at least 800,000  
1421 residents and is not authorized to levy a surtax under  
1422 subsection (5), may levy, pursuant to an ordinance either  
1423 approved by an extraordinary vote of the governing body or  
1424 conditioned to take effect only upon approval by a majority vote  
1425 of the electors of the county voting in a referendum, a  
1426 discretionary sales surtax at a rate that may not exceed 0.5  
1427 percent.

1428       2. If the ordinance is conditioned on a referendum, a  
1429 statement that includes a brief and general description of the  
1430 purposes to be funded by the surtax and that conforms to the  
1431 requirements of s. 101.161 shall be placed on the ballot by the



1432 governing body of the county. The following questions shall be  
1433 placed on the ballot:

1434

1435 FOR THE. . . .CENTS TAX

1436 AGAINST THE. . . .CENTS TAX

1437

1438 3. The ordinance adopted by the governing body providing  
1439 for the imposition of the surtax shall set forth a plan for  
1440 providing health care services to qualified residents, as  
1441 defined in subparagraph 4. Such plan and subsequent amendments  
1442 to it shall fund a broad range of health care services for both  
1443 indigent persons and the medically poor, including, but not  
1444 limited to, primary care and preventive care as well as hospital  
1445 care. The plan must also address the services to be provided by  
1446 the Level I trauma center. It shall emphasize a continuity of  
1447 care in the most cost-effective setting, taking into  
1448 consideration both a high quality of care and geographic access.  
1449 Where consistent with these objectives, it shall include,  
1450 without limitation, services rendered by physicians, clinics,  
1451 community hospitals, mental health centers, and alternative  
1452 delivery sites, as well as at least one regional referral  
1453 hospital where appropriate. It shall provide that agreements  
1454 negotiated between the county and providers, including hospitals  
1455 with a Level I trauma center, will include reimbursement  
1456 methodologies that take into account the cost of services  
1457 rendered to eligible patients, recognize hospitals that render a  
1458 disproportionate share of indigent care, provide other  
1459 incentives to promote the delivery of charity care, promote the  
1460 advancement of technology in medical services, recognize the



724408

1461 level of responsiveness to medical needs in trauma cases, and  
1462 require cost containment including, but not limited to, case  
1463 management. It must also provide that any hospitals that are  
1464 owned and operated by government entities on May 21, 1991, must,  
1465 as a condition of receiving funds under this subsection, afford  
1466 public access equal to that provided under s. 286.011 as to  
1467 meetings of the governing board, the subject of which is  
1468 budgeting resources for the rendition of charity care as that  
1469 term is defined in the Florida Hospital Uniform Reporting System  
1470 (FHURS) manual referenced in s. 408.07. The plan shall also  
1471 include innovative health care programs that provide cost-  
1472 effective alternatives to traditional methods of service  
1473 delivery and funding.

1474 4. For the purpose of this paragraph, the term "qualified  
1475 resident" means residents of the authorizing county who are:

1476 a. Qualified as indigent persons as certified by the  
1477 authorizing county;

1478 b. Certified by the authorizing county as meeting the  
1479 definition of the medically poor, defined as persons having  
1480 insufficient income, resources, and assets to provide the needed  
1481 medical care without using resources required to meet basic  
1482 needs for shelter, food, clothing, and personal expenses; or not  
1483 being eligible for any other state or federal program, or having  
1484 medical needs that are not covered by any such program; or  
1485 having insufficient third-party insurance coverage. In all  
1486 cases, the authorizing county is intended to serve as the payor  
1487 of last resort; or

1488 c. Participating in innovative, cost-effective programs  
1489 approved by the authorizing county.



724408

1490           5. Moneys collected pursuant to this paragraph remain the  
1491 property of the state and shall be distributed by the Department  
1492 of Revenue on a regular and periodic basis to the clerk of the  
1493 circuit court as ex officio custodian of the funds of the  
1494 authorizing county. The clerk of the circuit court shall:

1495           a. Maintain the moneys in an indigent health care trust  
1496 fund;

1497           b. Invest any funds held on deposit in the trust fund  
1498 pursuant to general law;

1499           c. Disburse the funds, including any interest earned, to  
1500 any provider of health care services, as provided in  
1501 subparagraphs 3. and 4., upon directive from the authorizing  
1502 county. However, if a county has a population of at least  
1503 800,000 residents and has levied the surtax authorized in this  
1504 paragraph, notwithstanding any directive from the authorizing  
1505 county, on October 1 of each calendar year, the clerk of the  
1506 court shall issue a check in the amount of \$6.5 million to a  
1507 hospital in its jurisdiction that has a Level I trauma center or  
1508 shall issue a check in the amount of \$3.5 million to a hospital  
1509 in its jurisdiction that has a Level I trauma center if that  
1510 county enacts and implements a hospital lien law in accordance  
1511 with chapter 98-499, Laws of Florida. The issuance of the checks  
1512 on October 1 of each year is provided in recognition of the  
1513 Level I trauma center status and shall be in addition to the  
1514 base contract amount received during fiscal year 1999-2000 and  
1515 any additional amount negotiated to the base contract. If the  
1516 hospital receiving funds for its Level I trauma center status  
1517 requests such funds to be used to generate federal matching  
1518 funds under Medicaid, the clerk of the court shall instead issue



724408

1519 a check to the Agency for Health Care Administration to  
1520 accomplish that purpose to the extent that it is allowed through  
1521 the General Appropriations Act; and

1522 d. Prepare on a biennial basis an audit of the trust fund  
1523 specified in sub-subparagraph a. Commencing February 1, 2004,  
1524 such audit shall be delivered to the governing body and to the  
1525 chair of the legislative delegation of each authorizing county.

1526 6. Notwithstanding any other provision of this section, a  
1527 county shall not levy local option sales surtaxes authorized in  
1528 this paragraph and subsections (2) and (3) in excess of a  
1529 combined rate of 1 percent.

1530 Section 34. Paragraph (b) of subsection (1) and paragraph  
1531 (b) of subsection (4) of section 212.11, Florida Statutes, are  
1532 amended to read:

1533 212.11 Tax returns and regulations.—

1534 (1)

1535 (b)1. For the purpose of ascertaining the amount of tax  
1536 payable under this chapter, it shall be the duty of all dealers  
1537 to file a return and remit the tax, on or before the 20th day of  
1538 the month, to the department, upon forms prepared and furnished  
1539 by it or in a format prescribed by it. Such return must show the  
1540 rentals, admissions, gross sales, or purchases, as the case may  
1541 be, arising from all leases, rentals, admissions, sales, or  
1542 purchases taxable under this chapter during the preceding  
1543 calendar month.

1544 2. Notwithstanding subparagraph 1. and in addition to any  
1545 extension or waiver ordered pursuant to s. 213.055, a dealer is  
1546 granted an automatic 10-calendar-day extension after the due  
1547 date for filing a return and remitting the tax if all of the



724408

1548 following conditions are met:

1549 a. The Governor has ordered or proclaimed a declaration of  
1550 a state of emergency pursuant to s. 252.36.

1551 b. The declaration is the first declaration for the event  
1552 giving rise to the state of emergency or expands the counties  
1553 covered by the initial state of emergency without extending or  
1554 renewing the period of time covered by the first declaration of  
1555 a state of emergency.

1556 c. The first day of the period covered by the first  
1557 declaration for the event giving rise to the state of emergency  
1558 is within 5 business days before the 20th day of the month.

1559 (4)

1560 (b)1. The amount of any estimated tax shall be due,  
1561 payable, and remitted by electronic funds transfer by the 20th  
1562 day of the month for which it is estimated. The difference  
1563 between the amount of estimated tax paid and the actual amount  
1564 of tax due under this chapter for such month shall be due and  
1565 payable by the first day of the following month and remitted by  
1566 electronic funds transfer by the 20th day thereof.

1567 2. Notwithstanding subparagraph 1. and in addition to any  
1568 extension or waiver ordered pursuant to s. 213.055, a dealer  
1569 with a certificate of registration issued under s. 212.18 to  
1570 engage in or conduct business in a county to which an emergency  
1571 declaration applies in sub-subparagraph b. is granted an  
1572 automatic 10-calendar-day extension after the due date for  
1573 filing a return and remitting the tax if all of the following  
1574 conditions are met:

1575 a. The Governor has ordered or proclaimed a declaration of  
1576 a state of emergency pursuant to s. 252.36.



724408

1577           b. The declaration is the first declaration for the event  
1578 giving rise to the state of emergency or expands the counties  
1579 covered by the initial state of emergency without extending or  
1580 renewing the period of time covered by the first declaration of  
1581 a state of emergency.

1582           c. The first day of the period covered by the first  
1583 declaration for the event giving rise to the state of emergency  
1584 is within 5 business days before the 20th day of the month.

1585           Section 35. Effective January 1, 2025, paragraph (a) of  
1586 subsection (1) of section 212.12, Florida Statutes, is amended  
1587 to read:

1588           212.12 Dealer's credit for collecting tax; penalties for  
1589 noncompliance; powers of Department of Revenue in dealing with  
1590 delinquents; rounding; records required.—

1591           (1) (a) Notwithstanding any other law and for the purpose of  
1592 compensating persons granting licenses for and the lessors of  
1593 real and personal property taxed hereunder, for the purpose of  
1594 compensating dealers in tangible personal property, for the  
1595 purpose of compensating dealers providing communication services  
1596 and taxable services, for the purpose of compensating owners of  
1597 places where admissions are collected, and for the purpose of  
1598 compensating remitters of any taxes or fees reported on the same  
1599 documents utilized for the sales and use tax, as compensation  
1600 for the keeping of prescribed records, filing timely tax  
1601 returns, and the proper accounting and remitting of taxes by  
1602 them, such seller, person, lessor, dealer, owner, and remitter  
1603 who files the return required pursuant to s. 212.11 only by  
1604 electronic means and who pays the amount due on such return only  
1605 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the





724408

1606 amount of the tax due, accounted for, and remitted to the  
1607 department in the form of a deduction. However, if the amount of  
1608 the tax due and remitted to the department by electronic means  
1609 for the reporting period is less than \$45, the allowance is  
1610 limited to the amount of tax due exceeds \$1,200, an allowance is  
1611 not allowed for all amounts in excess of \$1,200. For purposes of  
1612 this paragraph, the term "electronic means" has the same meaning  
1613 as provided in s. 213.755(2)(c).

1614 Section 36. Paragraph (d) of subsection (6) of section  
1615 212.20, Florida Statutes, is amended to read:

1616 212.20 Funds collected, disposition; additional powers of  
1617 department; operational expense; refund of taxes adjudicated  
1618 unconstitutionally collected.—

1619 (6) Distribution of all proceeds under this chapter and ss.  
1620 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1621 (d) The proceeds of all other taxes and fees imposed  
1622 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1623 and (2)(b) shall be distributed as follows:

1624 1. In any fiscal year, the greater of \$500 million, minus  
1625 an amount equal to 4.6 percent of the proceeds of the taxes  
1626 collected pursuant to chapter 201, or 5.2 percent of all other  
1627 taxes and fees imposed pursuant to this chapter or remitted  
1628 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
1629 monthly installments into the General Revenue Fund.

1630 2. After the distribution under subparagraph 1., 8.9744  
1631 percent of the amount remitted by a sales tax dealer located  
1632 within a participating county pursuant to s. 218.61 shall be  
1633 transferred into the Local Government Half-cent Sales Tax  
1634 Clearing Trust Fund. Beginning July 1, 2003, the amount to be



724408

1635 transferred shall be reduced by 0.1 percent, and the department  
1636 shall distribute this amount to the Public Employees Relations  
1637 Commission Trust Fund less \$5,000 each month, which shall be  
1638 added to the amount calculated in subparagraph 3. and  
1639 distributed accordingly.

1640         3. After the distribution under subparagraphs 1. and 2.,  
1641 0.0966 percent shall be transferred to the Local Government  
1642 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
1643 to s. 218.65.

1644         4. After the distributions under subparagraphs 1., 2., and  
1645 3., 2.0810 percent of the available proceeds shall be  
1646 transferred monthly to the Revenue Sharing Trust Fund for  
1647 Counties pursuant to s. 218.215.

1648         5. After the distributions under subparagraphs 1., 2., and  
1649 3., 1.3653 percent of the available proceeds shall be  
1650 transferred monthly to the Revenue Sharing Trust Fund for  
1651 Municipalities pursuant to s. 218.215. If the total revenue to  
1652 be distributed pursuant to this subparagraph is at least as  
1653 great as the amount due from the Revenue Sharing Trust Fund for  
1654 Municipalities and the former Municipal Financial Assistance  
1655 Trust Fund in state fiscal year 1999-2000, no municipality shall  
1656 receive less than the amount due from the Revenue Sharing Trust  
1657 Fund for Municipalities and the former Municipal Financial  
1658 Assistance Trust Fund in state fiscal year 1999-2000. If the  
1659 total proceeds to be distributed are less than the amount  
1660 received in combination from the Revenue Sharing Trust Fund for  
1661 Municipalities and the former Municipal Financial Assistance  
1662 Trust Fund in state fiscal year 1999-2000, each municipality  
1663 shall receive an amount proportionate to the amount it was due



1664 in state fiscal year 1999-2000.

1665 6. Of the remaining proceeds:

1666 a. In each fiscal year, the sum of \$29,915,500 shall be  
1667 divided into as many equal parts as there are counties in the  
1668 state, and one part shall be distributed to each county. The  
1669 distribution among the several counties must begin each fiscal  
1670 year on or before January 5th and continue monthly for a total  
1671 of 4 months. If a local or special law required that any moneys  
1672 accruing to a county in fiscal year 1999-2000 under the then-  
1673 existing provisions of s. 550.135 be paid directly to the  
1674 district school board, special district, or a municipal  
1675 government, such payment must continue until the local or  
1676 special law is amended or repealed. The state covenants with  
1677 holders of bonds or other instruments of indebtedness issued by  
1678 local governments, special districts, or district school boards  
1679 before July 1, 2000, that it is not the intent of this  
1680 subparagraph to adversely affect the rights of those holders or  
1681 relieve local governments, special districts, or district school  
1682 boards of the duty to meet their obligations as a result of  
1683 previous pledges or assignments or trusts entered into which  
1684 obligated funds received from the distribution to county  
1685 governments under then-existing s. 550.135. This distribution  
1686 specifically is in lieu of funds distributed under s. 550.135  
1687 before July 1, 2000.

1688 b. The department shall distribute \$166,667 monthly to each  
1689 applicant certified as a facility for a new or retained  
1690 professional sports franchise pursuant to s. 288.1162. Up to  
1691 \$41,667 shall be distributed monthly by the department to each  
1692 certified applicant as defined in s. 288.11621 for a facility



724408

1693 for a spring training franchise. However, not more than \$416,670  
1694 may be distributed monthly in the aggregate to all certified  
1695 applicants for facilities for spring training franchises.  
1696 Distributions begin 60 days after such certification and  
1697 continue for not more than 30 years, except as otherwise  
1698 provided in s. 288.11621. A certified applicant identified in  
1699 this sub-subparagraph may not receive more in distributions than  
1700 expended by the applicant for the public purposes provided in s.  
1701 288.1162(5) or s. 288.11621(3).

1702 c. The department shall distribute up to \$83,333 monthly to  
1703 each certified applicant as defined in s. 288.11631 for a  
1704 facility used by a single spring training franchise, or up to  
1705 \$166,667 monthly to each certified applicant as defined in s.  
1706 288.11631 for a facility used by more than one spring training  
1707 franchise. Monthly distributions begin 60 days after such  
1708 certification or July 1, 2016, whichever is later, and continue  
1709 for not more than 20 years to each certified applicant as  
1710 defined in s. 288.11631 for a facility used by a single spring  
1711 training franchise or not more than 25 years to each certified  
1712 applicant as defined in s. 288.11631 for a facility used by more  
1713 than one spring training franchise. A certified applicant  
1714 identified in this sub-subparagraph may not receive more in  
1715 distributions than expended by the applicant for the public  
1716 purposes provided in s. 288.11631(3).

1717 d. The department shall distribute \$15,333 monthly to the  
1718 State Transportation Trust Fund.

1719 e.(I) On or before July 25, 2021, August 25, 2021, and  
1720 September 25, 2021, the department shall distribute \$324,533,334  
1721 in each of those months to the Unemployment Compensation Trust



724408

1722 Fund, less an adjustment for refunds issued from the General  
1723 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
1724 distribution. The adjustments made by the department to the  
1725 total distributions shall be equal to the total refunds made  
1726 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
1727 subtracted from any single distribution exceeds the  
1728 distribution, the department may not make that distribution and  
1729 must subtract the remaining balance from the next distribution.

1730 (II) Beginning July 2022, and on or before the 25th day of  
1731 each month, the department shall distribute \$90 million monthly  
1732 to the Unemployment Compensation Trust Fund.

1733 (III) If the ending balance of the Unemployment  
1734 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
1735 of any month, as determined from United States Department of the  
1736 Treasury data, the Office of Economic and Demographic Research  
1737 shall certify to the department that the ending balance of the  
1738 trust fund exceeds such amount.

1739 (IV) This sub-subparagraph is repealed, and the department  
1740 shall end monthly distributions under sub-sub-subparagraph (II),  
1741 on the date the department receives certification under sub-sub-  
1742 subparagraph (III).

1743 f. Beginning July 1, 2023, in each fiscal year, the  
1744 department shall distribute \$27.5 million to the Florida  
1745 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
1746 for further distribution in accordance with s. 571.265. ~~This~~  
1747 ~~sub-subparagraph is repealed June 30, 2025.~~

1748 7. All other proceeds must remain in the General Revenue  
1749 Fund.

1750 Section 37. Subsection (11) is added to section 213.21,



724408

1751 Florida Statutes, to read:  
1752       213.21 Informal conferences; compromises.—  
1753       (11) (a) The department may consider a request to settle or  
1754 compromise any tax, interest, penalty, or other liability under  
1755 this section after the time to challenge an assessment or a  
1756 denial of a refund under s. 72.011 has expired if the taxpayer  
1757 demonstrates that the failure to initiate a timely challenge was  
1758 due to any of the following:  
1759       1. The death or life-threatening injury or illness of:  
1760       a. The taxpayer;  
1761       b. An immediate family member of the taxpayer; or  
1762       c. An individual with substantial responsibility for the  
1763 management or control of the taxpayer.  
1764       2. An act of war or terrorism.  
1765       3. A natural disaster, fire, or other catastrophic loss.  
1766       (b) The department may not consider a request received more  
1767 than 180 days after the time has expired for contesting it under  
1768 s. 72.011.  
1769       (c) Any decision by the department regarding a taxpayer's  
1770 request to compromise or settle a liability under this  
1771 subsection is not subject to review under chapter 120.  
1772       Section 38. Subsections (1), (3), and (6) of section  
1773 213.67, Florida Statutes, are amended to read:  
1774       213.67 Garnishment.—  
1775       (1) If a person is delinquent in the payment of any taxes,  
1776 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the  
1777 department, the executive director or his or her designee may  
1778 give notice of the amount of such delinquency by registered  
1779 mail, by personal service, or by electronic means, including,



724408

1780 but not limited to, facsimile transmissions, electronic data  
1781 interchange, or use of the Internet, to all persons having in  
1782 their possession or under their control any credits or personal  
1783 property, exclusive of wages, belonging to the delinquent  
1784 taxpayer, or owing any debts to such delinquent taxpayer at the  
1785 time of receipt by them of such notice. Thereafter, any person  
1786 ~~who has been~~ notified may not transfer or make any other  
1787 disposition of such credits, other personal property, or debts  
1788 until the executive director or his or her designee consents to  
1789 a transfer or disposition or until 60 days after the receipt of  
1790 such notice. However, the credits, other personal property, or  
1791 debts that exceed the delinquent amount stipulated in the notice  
1792 are not subject to this section, wherever held, if the taxpayer  
1793 does not have a prior history of tax delinquencies. If during  
1794 the effective period of the notice to withhold, any person so  
1795 notified makes any transfer or disposition of the property or  
1796 debts required to be withheld under this section, he or she is  
1797 liable to the state for any indebtedness owed to the department  
1798 by the person with respect to whose obligation the notice was  
1799 given to the extent of the value of the property or the amount  
1800 of the debts thus transferred or paid if, solely by reason of  
1801 such transfer or disposition, the state is unable to recover the  
1802 indebtedness of the person with respect to whose obligation the  
1803 notice was given. If the delinquent taxpayer contests the  
1804 intended levy in circuit court or under chapter 120, the notice  
1805 under this section remains effective until that final resolution  
1806 of the contest. Any financial institution receiving such notice  
1807 maintains ~~will maintain~~ a right of setoff for any transaction  
1808 involving a debit card occurring on or before the date of



724408

1809 receipt of such notice.

1810 (3) During the last 30 days of the 60-day period set forth  
1811 in subsection (1), the executive director or his or her designee  
1812 may levy upon such credits, other personal property, or debts.  
1813 The levy must be accomplished by delivery of a notice of levy by  
1814 registered mail, by personal service, or by electronic means,  
1815 including, but not limited to, facsimile transmission or an  
1816 electronic data exchange process using a web interface. Upon  
1817 receipt of the notice of levy, ~~which~~ the person possessing the  
1818 credits, other personal property, or debts must ~~shall~~ transfer  
1819 them to the department or pay to the department the amount owed  
1820 to the delinquent taxpayer.

1821 (6) (a) Levy may be made under subsection (3) upon credits,  
1822 other personal property, or debt of any person with respect to  
1823 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and  
1824 fees authorized by law only after the executive director or his  
1825 or her designee has notified such person in writing of the  
1826 intention to make such levy.

1827 (b) No less than 30 days before the day of the levy, the  
1828 notice of intent to levy required under paragraph (a) must ~~shall~~  
1829 be given in person or sent by certified or registered mail to  
1830 the person's last known address.

1831 (c) The notice required in paragraph (a) must include a  
1832 brief statement that sets forth in simple and nontechnical  
1833 terms:

1834 1. The provisions of this section relating to levy and sale  
1835 of property;

1836 2. The procedures applicable to the levy under this  
1837 section;





724408

1838           3. The administrative and judicial appeals available to the  
1839 taxpayer with respect to such levy and sale, and the procedures  
1840 relating to such appeals; and

1841           4. Any ~~The alternatives, if any,~~ available to taxpayers  
1842 which could prevent levy on the property.

1843           Section 39. Subsection (8) of section 220.02, Florida  
1844 Statutes, is amended to read:

1845           220.02 Legislative intent.—

1846           (8) It is the intent of the Legislature that credits  
1847 against either the corporate income tax or the franchise tax be  
1848 applied in the following order: those enumerated in s. 631.828,  
1849 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1850 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1851 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1852 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1853 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1854 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1855 those enumerated in s. 220.1876, those enumerated in s.  
1856 220.1877, those enumerated in s. 220.1878, those enumerated in  
1857 s. 220.193, those enumerated in former s. 288.9916, those  
1858 enumerated in former s. 220.1899, those enumerated in former s.  
1859 220.194, those enumerated in s. 220.196, those enumerated in s.  
1860 220.198, those enumerated in s. 220.1915, those enumerated in s.  
1861 220.199, ~~and~~ those enumerated in s. 220.1991, and those  
1862 enumerated in s. 220.1992.

1863           Section 40. Effective upon this act becoming a law,  
1864 paragraph (n) of subsection (1) and paragraph (c) of subsection  
1865 (2) of section 220.03, Florida Statutes, are amended to read:

1866           220.03 Definitions.—



1867 (1) SPECIFIC TERMS.—When used in this code, and when not  
1868 otherwise distinctly expressed or manifestly incompatible with  
1869 the intent thereof, the following terms shall have the following  
1870 meanings:

1871 (n) “Internal Revenue Code” means the United States  
1872 Internal Revenue Code of 1986, as amended and in effect on  
1873 January 1, 2024 ~~2023~~, except as provided in subsection (3).

1874 (2) DEFINITIONAL RULES.—When used in this code and neither  
1875 otherwise distinctly expressed nor manifestly incompatible with  
1876 the intent thereof:

1877 (c) Any term used in this code has the same meaning as when  
1878 used in a comparable context in the Internal Revenue Code and  
1879 other statutes of the United States relating to federal income  
1880 taxes, as such code and statutes are in effect on January 1,  
1881 2024 ~~2023~~. However, if subsection (3) is implemented, the  
1882 meaning of a term shall be taken at the time the term is applied  
1883 under this code.

1884 Section 41. (1) The amendment made by this act to s.  
1885 220.03, Florida Statutes, operates retroactively to January 1,  
1886 2024.

1887 (2) This section shall take effect upon becoming a law.

1888 Section 42. Paragraph (b) of subsection (1) and subsections  
1889 (3) and (4) of section 220.1915, Florida Statutes, are amended  
1890 to read:

1891 220.1915 Credit for qualified railroad reconstruction or  
1892 replacement expenditures.—

1893 (1) For purposes of this section:

1894 (b) “Qualifying railroad” means any ~~taxpayer that was a~~  
1895 Class II or Class III railroad operating in this state on the



724408

1896 last day of the taxable year for which the credit is claimed,  
1897 pursuant to the classifications in effect for that year as set  
1898 by the United States Surface Transportation Board or its  
1899 successor.

1900 (3) (a) A qualifying railroad must submit to the department  
1901 ~~with its return~~ an application including any documentation or  
1902 information required by the department to demonstrate  
1903 eligibility for the credit allowed under this section. The  
1904 application may be submitted no later than 120 days following  
1905 the conclusion of the taxable year in which qualified  
1906 expenditures were incurred.

1907 ~~(b) If the qualifying railroad is not a taxpayer under this~~  
1908 ~~chapter, the qualifying railroad must submit the required~~  
1909 ~~application including any documentation or information required~~  
1910 ~~by the department directly to the department no later than May 1~~  
1911 ~~of the calendar year following the year in which the qualified~~  
1912 ~~expenditures were made, in accordance with rules adopted by the~~  
1913 ~~department.~~

1914 ~~(c)~~ The qualifying railroad must include an affidavit  
1915 certifying that all information contained in the application is  
1916 true and correct, and supporting documentation must include any  
1917 relevant information, as determined by the department, to verify  
1918 eligibility of qualified expenditures made in this state for the  
1919 credit allowed under this section. The supporting documentation  
1920 must include, but is not limited to, the following:

- 1921 1. The number of track miles owned or leased in this state  
1922 by the qualifying railroad;  
1923 2. A description of qualified expenditures; and  
1924 3. Financial records necessary to verify the accuracy of



724408

1925 ~~the information submitted pursuant to this subsection a copy of~~  
1926 ~~any Internal Revenue Service Form 8900, or its equivalent, if~~  
1927 ~~such documentation was filed with the Internal Revenue Service~~  
1928 ~~for any credit under 26 U.S.C. s. 45G for which the federal~~  
1929 ~~credit related in whole or in part to the qualified expenditures~~  
1930 ~~in this state for which the credit is sought.~~

1931 ~~(d) If the qualifying railroad is a taxpayer under this~~  
1932 ~~chapter and the credit earned exceeds the taxpayer's liability~~  
1933 ~~under this chapter for that year, or if the qualifying railroad~~  
1934 ~~is not a taxpayer under this chapter,~~

1935 (c) The department must issue a letter to the qualifying  
1936 railroad within 45 ~~30~~ days after receipt of the completed  
1937 application indicating the amount of the approved credit  
1938 ~~available for carryover or transfer in accordance with~~  
1939 ~~subsection (4).~~

1940 (d) ~~(e)~~ The department may consult with the Department of  
1941 Transportation regarding the qualifications, ownership, or  
1942 classification of any qualifying railroad applying for a credit  
1943 under this section. The Department of Transportation shall  
1944 provide technical assistance, when requested by the department,  
1945 on any technical audits performed pursuant to this section.

1946 (4) (a) If the credit granted under this section is not  
1947 fully used in the any one taxable year in which the credit is  
1948 earned because of insufficient tax liability on the part of the  
1949 qualifying railroad, ~~or because the qualifying railroad is not~~  
1950 ~~subject to tax under this chapter,~~ the unused amount may be  
1951 carried forward for a period not to exceed 5 taxable years or  
1952 the qualifying railroad may transfer all or a portion of the tax  
1953 credit earned ~~may be transferred~~ in accordance with paragraph



724408

1954 (b). The carryover or transferred credit may be used in the  
1955 taxable year in which the credit is earned or any of the 5  
1956 subsequent taxable years, when the tax imposed by this chapter  
1957 for that taxable year exceeds the credit for which the  
1958 qualifying railroad or transferee under paragraph (b) is  
1959 eligible in that taxable year under this subsection, after  
1960 applying the other credits and unused carryovers in the order  
1961 provided by s. 220.02(8).

1962 (b)1. The credit under this section may be transferred:

1963 a. By written agreement to a taxpayer subject to the tax  
1964 under this chapter ~~and that either transports property using the~~  
1965 ~~rail facilities of the qualifying railroad or furnishes~~  
1966 ~~railroad-related property or services to any railroad operating~~  
1967 ~~in this state, or is a railroad, as those terms are defined in~~  
1968 ~~26 C.F.R. s. 1.45G-1(b); and~~

1969 b. At any time during the 5 taxable years following the  
1970 taxable year the credit was originally earned by the qualifying  
1971 railroad.

1972 2. The written agreement required for transfer under this  
1973 paragraph shall:

1974 a. Be filed jointly by the qualifying railroad and the  
1975 transferee with the department within 30 days after the  
1976 transfer, in accordance with rules adopted by the department;  
1977 and

1978 b. Contain all of the following information: the name,  
1979 address, and taxpayer identification number for the qualifying  
1980 railroad and the transferee; the amount of the credit being  
1981 transferred; the taxable year in which the credit was originally  
1982 earned by the qualifying railroad; and the remaining taxable



724408

1983 years for which the credit may be claimed.

1984 Section 43. Section 220.1992, Florida Statutes, is created  
1985 to read:

1986 220.1992 Individuals with Unique Abilities Tax Credit  
1987 Program.—

1988 (1) For purposes of this section, the term:

1989 (a) "Qualified employee" means an individual who has a  
1990 disability, as that term is defined in s. 413.801, and has been  
1991 employed for at least 6 months by a qualified taxpayer.

1992 (b) "Qualified taxpayer" means a taxpayer who employs a  
1993 qualified employee at a business located in this state.

1994 (2) For a taxable year beginning on or after January 1,  
1995 2024, a qualified taxpayer is eligible for a credit against the  
1996 tax imposed by this chapter in an amount up to \$1,000 for each  
1997 qualified employee such taxpayer employed during the taxable  
1998 year. The tax credit shall equal one dollar for each hour the  
1999 qualified employee worked during the taxable year, up to 1,000  
2000 hours.

2001 (3) (a) The department may adopt rules governing the manner  
2002 and form of applications for the tax credit and establishing  
2003 requirements for the proper administration of the tax credit.  
2004 The form must include an affidavit certifying that all  
2005 information contained within the application is true and correct  
2006 and must require the taxpayer to specify the number of qualified  
2007 employees for whom a credit under this section is being claimed  
2008 and the number of hours each qualified employee worked during  
2009 the taxable year.

2010 (b) The department must approve the tax credit prior to the  
2011 taxpayer taking the credit on a return. The department must



724408

2012 approve credits on a first-come, first-served basis. If the  
2013 department determines that an application is incomplete, the  
2014 department shall notify the taxpayer in writing and the taxpayer  
2015 shall have 30 days after receiving such notification to correct  
2016 any deficiency. If corrected in a timely manner, the application  
2017 must be deemed completed as of the date the application was  
2018 first submitted.

2019 (c) A taxpayer may not claim a tax credit of more than  
2020 \$10,000 under this section in any one taxable year.

2021 (d) A taxpayer may carry forward any unused portion of a  
2022 tax credit under this section for up to 5 taxable years. The  
2023 carryover may be used in a subsequent year when the tax imposed  
2024 by this chapter for such year exceeds the credit for such year  
2025 under this section after applying the other credits and unused  
2026 credit carryovers in the order provided in s. 220.02(8).

2027 (4) The combined total amount of tax credits which may be  
2028 granted under this section is \$5 million in each of state fiscal  
2029 years 2024-2025, 2025-2026, and 2026-2027.

2030 (5) The department may consult with the Department of  
2031 Commerce and the Agency for Persons with Disabilities to  
2032 determine if an individual is a qualified employee. The  
2033 Department of Commerce and the Agency for Persons with  
2034 Disabilities shall provide technical assistance, when requested  
2035 by the department, on any such question.

2036 Section 44. Present paragraphs (c) and (d) of subsection  
2037 (2) of section 220.222, Florida Statutes, are redesignated as  
2038 paragraphs (d) and (e), respectively, and a new paragraph (c) is  
2039 added to that subsection, to read:

2040 220.222 Returns; time and place for filing.-



724408

2041 (2)  
2042 (c) When a taxpayer has been granted an extension or  
2043 extensions of time within which to file its federal income tax  
2044 return for any taxable year due to a federally declared disaster  
2045 that included locations within this state, and if the  
2046 requirements of s. 220.32 are met, the due date of the return  
2047 required under this code is automatically extended to 15  
2048 calendar days after the due date for such taxpayer's federal  
2049 income tax return, including any extensions provided for such  
2050 return for a federally declared disaster. Nothing in this  
2051 paragraph affects the authority of the executive director to  
2052 order an extension or waiver pursuant to s. 213.055(2).

2053 Section 45. Subsection (2) and paragraphs (a) and (b) of  
2054 subsection (5) of section 402.62, Florida Statutes, are amended  
2055 to read:

2056 402.62 Strong Families Tax Credit.—

2057 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2058 (a) The Department of Children and Families shall designate  
2059 as an eligible charitable organization an organization that  
2060 meets all of the following requirements:

2061 1. Is exempt from federal income taxation under s.  
2062 501(c)(3) of the Internal Revenue Code.

2063 2. Is a Florida entity formed under chapter 605, chapter  
2064 607, or chapter 617 and whose principal office is located in  
2065 this state.

2066 3. Receives referrals from Department of Children and  
2067 Families child protective investigators to provide direct  
2068 services and support to at-risk children and families.

2069 4. Provides services to:





724408

2070           a. Prevent child abuse, neglect, abandonment, or  
2071 exploitation;

2072           b. Assist fathers in learning and improving parenting  
2073 skills or to engage absent fathers in being more engaged in  
2074 their children's lives;

2075           c. ~~Provide books to the homes of children eligible for a  
2076 federal free or reduced price meals program or those testing  
2077 below grade level in kindergarten through grade 5;~~

2078           ~~d.~~ Assist families with children who have a chronic illness  
2079 or a physical, intellectual, developmental, or emotional  
2080 disability; or

2081           ~~d.e.~~ Provide workforce development services to families of  
2082 children eligible for a federal free or reduced-price meals  
2083 program.

2084           ~~5.4.~~ Provides to the Department of Children and Families  
2085 accurate information, including, at a minimum, a description of  
2086 the services provided by the organization which are eligible for  
2087 funding under this section; the total number of individuals  
2088 served through those services during the last calendar year and  
2089 the number served during the last calendar year using funding  
2090 under this section; basic financial information regarding the  
2091 organization and services eligible for funding under this  
2092 section; outcomes for such services; and contact information for  
2093 the organization.

2094           ~~6.5.~~ Annually submits a statement, signed under penalty of  
2095 perjury by a current officer of the organization, that the  
2096 organization meets all criteria to qualify as an eligible  
2097 charitable organization, has fulfilled responsibilities under  
2098 this section for the previous fiscal year if the organization



724408

2099 received any funding through this credit during the previous  
2100 year, and intends to fulfill its responsibilities during the  
2101 upcoming year.

2102 ~~7.6.~~ Provides any documentation requested by the Department  
2103 of Children and Families to verify eligibility as an eligible  
2104 charitable organization or compliance with this section.

2105 (b) The Department of Children and Families may not  
2106 designate as an eligible charitable organization an organization  
2107 that:

2108 1. Provides abortions or pays for or provides coverage for  
2109 abortions; or

2110 2. Has received more than 50 percent of its total annual  
2111 revenue from a federal, state, or local governmental agency ~~the~~  
2112 ~~Department of Children and Families~~, either directly or via a  
2113 contractor of such an agency ~~the department~~, in the prior fiscal  
2114 year.

2115 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
2116 AND LIMITATIONS.—

2117 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax  
2118 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2119 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an  
2120 application to the Department of Revenue for a tax credit or  
2121 credits to be taken under one or more of s. 211.0253, s.  
2122 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning  
2123 at 9 a.m. on the first day of the calendar year that is not a  
2124 Saturday, Sunday, or legal holiday.

2125 1. The taxpayer shall specify in the application each tax  
2126 for which the taxpayer requests a credit and the applicable  
2127 taxable year for a credit under s. 220.1877 or s. 624.51057 or



724408

2128 the applicable state fiscal year for a credit under s. 211.0253,  
2129 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a  
2130 taxpayer may apply for a credit to be used for a prior taxable  
2131 year before the date the taxpayer is required to file a return  
2132 for that year pursuant to s. 220.222. For purposes of s.  
2133 624.51057, a taxpayer may apply for a credit to be used for a  
2134 prior taxable year before the date the taxpayer is required to  
2135 file a return for that prior taxable year pursuant to ss.  
2136 624.509 and 624.5092. The application must specify the eligible  
2137 charitable organization to which the proposed contribution will  
2138 be made. The Department of Revenue shall approve tax credits on  
2139 a first-come, first-served basis and must obtain the division's  
2140 approval before approving a tax credit under s. 561.1213.

2141 2. Within 10 days after approving or denying an  
2142 application, the Department of Revenue shall provide a copy of  
2143 its approval or denial letter to the eligible charitable  
2144 organization specified by the taxpayer in the application.

2145 Section 46. For the \$20 million in additional credit under  
2146 s. 402.62, Florida Statutes, available for fiscal year 2024-2025  
2147 pursuant to changes made by this act, a taxpayer may submit an  
2148 application to the Department of Revenue beginning at 9 a.m. on  
2149 July 1, 2024.

2150 Section 47. Present paragraph (b) of subsection (1) of  
2151 section 561.121, Florida Statutes, is redesignated as paragraph  
2152 (c), and a new paragraph (b) is added to that subsection, to  
2153 read:

2154 561.121 Deposit of revenue.—

2155 (1) All state funds collected pursuant to ss. 563.05,  
2156 564.06, 565.02(9), and 565.12 shall be paid into the State



724408

2157 Treasury and disbursed in the following manner:

2158 (b) After the required distribution to the Alcoholic  
2159 Beverage and Tobacco Trust Fund pursuant to paragraph (a),  
2160 \$416,667 shall be distributed monthly to each of the following:

2161 1. The University of Miami Sylvester Comprehensive Cancer  
2162 Center;

2163 2. The University of Florida Health Shands Cancer Center;  
2164 and

2165 3. The Mayo Clinic Comprehensive Cancer Center in  
2166 Jacksonville.

2167  
2168 These funds are appropriated monthly, to be used for lawful  
2169 purposes, including constructing, furnishing, equipping,  
2170 financing, operating, and maintaining cancer research and  
2171 clinical and related facilities, and furnishing, equipping,  
2172 operating, and maintaining other properties owned or leased by  
2173 the University of Miami Sylvester Comprehensive Cancer Center,  
2174 the University of Florida Health Shands Cancer Center, and the  
2175 Mayo Clinic Comprehensive Cancer Center in Jacksonville. This  
2176 paragraph is repealed June 30, 2054.

2177 Section 48. Notwithstanding the expiration date in section  
2178 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida  
2179 Statutes, is reenacted to read:

2180 571.26 Florida Agricultural Promotional Campaign Trust  
2181 Fund.—There is hereby created the Florida Agricultural  
2182 Promotional Campaign Trust Fund within the Department of  
2183 Agriculture and Consumer Services to receive all moneys related  
2184 to the Florida Agricultural Promotional Campaign. Moneys  
2185 deposited in the trust fund shall be appropriated for the sole



724408

2186 purpose of implementing the Florida Agricultural Promotional  
2187 Campaign, except for money deposited in the trust fund pursuant  
2188 to s. 212.20(6)(d)6.h., which shall be held separately and used  
2189 solely for the purposes identified in s. 571.265.

2190 Section 49. Section 41 of chapter 2023-157, Laws of  
2191 Florida, is repealed.

2192 Section 50. Subsection (5) of section 571.265, Florida  
2193 Statutes, is amended to read:

2194 571.265 Promotion of Florida thoroughbred breeding and of  
2195 thoroughbred racing at Florida thoroughbred tracks; distribution  
2196 of funds.—

2197 ~~(5) This section is repealed July 1, 2025, unless reviewed~~  
2198 ~~and saved from repeal by the Legislature.~~

2199 Section 51. Section 624.5108, Florida Statutes, is created  
2200 to read:

2201 624.5108 Property insurance discount to policyholders;  
2202 insurance premium deduction; insurer credit for deductions.—

2203 (1) An insurer must deduct the following amounts from the  
2204 total charged for the following policies:

2205 (a) For a policy providing residential coverage of \$750,000  
2206 or less on a dwelling, an amount equal to 1.75 percent of the  
2207 premium, as defined in s. 627.403. For the purposes of this  
2208 section, residential coverage excludes tenant coverage.

2209 (b) For a policy providing residential coverage of \$750,000  
2210 or less on a dwelling, the amount charged for the State Fire  
2211 Marshal regulatory assessment under s. 624.515.

2212 (c) For a policy providing residential coverage of \$750,000  
2213 or less on a dwelling, the amount of assessment levied pursuant  
2214 to s. 631.57(3)(a) and (e).



724408

2215 (d) For a policy, contract, or endorsement providing  
2216 personal or commercial lines coverage for the peril of flood or  
2217 excess coverage for the peril of flood on any structure or the  
2218 contents of personal property contained therein, an amount equal  
2219 to 1.75 percent of the premium, as defined in s. 627.403. As  
2220 used in this paragraph, the term "flood" has the same meaning as  
2221 provided in s. 627.715(1) (b).

2222 (2) The deductions under this section apply to policies  
2223 that provide coverage for a 12-month period with an effective  
2224 date between October 1, 2024, and September 30, 2025. The  
2225 deductions amount must be separately stated on the policy  
2226 declarations page.

2227 (3) When reporting policy premiums for purposes of  
2228 computing taxes levied under s. 624.509, full policy premium  
2229 value must be reported prior to application of deductions under  
2230 this section.

2231 (4) For the taxable years beginning on January 1, 2024, and  
2232 January 1, 2025, there is allowed a credit of 100 percent of the  
2233 amount of deductions provided to policyholders pursuant to  
2234 subsection (1) against any tax due under s. 624.509(1) after all  
2235 other credits and deductions have been taken in the order  
2236 provided in s. 624.509(7).

2237 (5) An insurer claiming a credit against premium tax  
2238 liability under this section is not required to pay any  
2239 additional retaliatory tax levied under s. 624.5091 as a result  
2240 of claiming such credit. Section 624.5091 does not limit the  
2241 credit available to insurers in any manner.

2242 (6) If the credit provided for under subsection (4) is not  
2243 fully used in any one taxable year because of insufficient tax



724408

2244 liability, the unused amount may be carried forward for a period  
2245 not to exceed 5 years.

2246 (7) Every insurer required to provide a premium deduction  
2247 under this section must include all of the following information  
2248 with its quarterly and annual statements under s. 624.424:

2249 (a) The number of policies that received a deduction under  
2250 this section during the period covered by the statement.

2251 (b) The total amount of deductions provided by the insurer  
2252 during the period covered by the statement.

2253 (c) The total premium related to insurance policies  
2254 providing residential coverage of \$750,000 or less on a  
2255 dwelling.

2256 (8) The office must include the same information required  
2257 under subsection (7) in the reports required under s. 624.315.

2258 (9) In addition to its existing audit and investigation  
2259 authority, the department may perform any additional financial  
2260 and technical audits and investigations, including examining the  
2261 accounts, books, and records of an insurer claiming a credit  
2262 under subsection (4), which are necessary to verify the  
2263 information included in the tax return and to ensure compliance  
2264 with this section. The office shall provide technical assistance  
2265 when requested by the Department of Revenue on any technical  
2266 audits or examinations performed pursuant to this section.

2267 (10) In addition to its existing examination authority and  
2268 duties under s. 624.316, the office shall examine the  
2269 information required to be reported under subsection (7) and  
2270 shall take corrective measures as provided in ss. 624.310(5) and  
2271 624.4211 for any insurer not in compliance with this section.

2272 (11) The Department of Revenue and the office are



724408

2273 authorized, and all conditions are deemed met, to adopt  
2274 emergency rules pursuant to s. 120.54(4) to implement the  
2275 provisions of this section. Notwithstanding any other provision  
2276 of law, emergency rules adopted pursuant to this subsection are  
2277 effective for 6 months after adoption and may be renewed during  
2278 the pendency of procedures to adopt permanent rules addressing  
2279 the subject of the emergency rules.

2280 (12) This section is repealed December 31, 2031.

2281 Section 52. Disaster preparedness supplies; sales tax  
2282 holiday.-

2283 (1) The tax levied under chapter 212, Florida Statutes, may  
2284 not be collected during the period from June 1, 2024, through  
2285 June 14, 2024, or during the period from August 24, 2024,  
2286 through September 6, 2024, on the sale of:

2287 (a) A portable self-powered light source with a sales price  
2288 of \$40 or less.

2289 (b) A portable self-powered radio, two-way radio, or  
2290 weather-band radio with a sales price of \$50 or less.

2291 (c) A tarpaulin or other flexible waterproof sheeting with  
2292 a sales price of \$100 or less.

2293 (d) An item normally sold as, or generally advertised as, a  
2294 ground anchor system or tie-down kit with a sales price of \$100  
2295 or less.

2296 (e) A gas or diesel fuel tank with a sales price of \$50 or  
2297 less.

2298 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
2299 or 9-volt batteries, excluding automobile and boat batteries,  
2300 with a sales price of \$50 or less.

2301 (g) A nonelectric food storage cooler with a sales price of





724408

- 2302 \$60 or less.
- 2303 (h) A portable generator used to provide light or
- 2304 communications or preserve food in the event of a power outage
- 2305 with a sales price of \$3,000 or less.
- 2306 (i) Reusable ice with a sales price of \$20 or less.
- 2307 (j) A portable power bank with a sales price of \$60 or
- 2308 less.
- 2309 (k) A smoke detector or smoke alarm with a sales price of
- 2310 \$70 or less.
- 2311 (l) A fire extinguisher with a sales price of \$70 or less.
- 2312 (m) A carbon monoxide detector with a sales price of \$70 or
- 2313 less.
- 2314 (n) The following supplies necessary for the evacuation of
- 2315 household pets purchased for noncommercial use:
- 2316 1. Bags of dry dog food or cat food weighing 50 or fewer
- 2317 pounds with a sales price of \$100 or less per bag.
- 2318 2. Cans or pouches of wet dog food or cat food with a sales
- 2319 price of \$10 or less per can or pouch or the equivalent if sold
- 2320 in a box or case.
- 2321 3. Over-the-counter pet medications with a sales price of
- 2322 \$100 or less per item.
- 2323 4. Portable kennels or pet carriers with a sales price of
- 2324 \$100 or less per item.
- 2325 5. Manual can openers with a sales price of \$15 or less per
- 2326 item.
- 2327 6. Leashes, collars, and muzzles with a sales price of \$20
- 2328 or less per item.
- 2329 7. Collapsible or travel-sized food bowls or water bowls
- 2330 with a sales price of \$15 or less per item.



724408

2331 8. Cat litter weighing 25 or fewer pounds with a sales  
2332 price of \$25 or less per item.

2333 9. Cat litter pans with a sales price of \$15 or less per  
2334 item.

2335 10. Pet waste disposal bags with a sales price of \$15 or  
2336 less per package.

2337 11. Pet pads with a sales price of \$20 or less per box or  
2338 package.

2339 12. Hamster or rabbit substrate with a sales price of \$15  
2340 or less per package.

2341 13. Pet beds with a sales price of \$40 or less per item.

2342 (2) The tax exemptions provided in this section do not  
2343 apply to sales within a theme park or entertainment complex as  
2344 defined in s. 509.013(9), Florida Statutes, within a public  
2345 lodging establishment as defined in s. 509.013(4), Florida  
2346 Statutes, or within an airport as defined in s. 330.27(2),  
2347 Florida Statutes.

2348 (3) The Department of Revenue is authorized, and all  
2349 conditions are deemed met, to adopt emergency rules pursuant to  
2350 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2351 this section.

2352 (4) This section shall take effect upon this act becoming a  
2353 law.

2354 Section 53. Freedom Month; sales tax holiday.—

2355 (1) The taxes levied under chapter 212, Florida Statutes,  
2356 may not be collected on purchases made during the period from  
2357 July 1, 2024, through July 31, 2024, on:

2358 (a) The sale by way of admissions, as defined in s.  
2359 212.02(1), Florida Statutes, for:



724408

2360 1. A live music event scheduled to be held on any date or  
2361 dates from July 1, 2024, through December 31, 2024;

2362 2. A live sporting event scheduled to be held on any date  
2363 or dates from July 1, 2024, through December 31, 2024;

2364 3. A movie to be shown in a movie theater on any date or  
2365 dates from July 1, 2024, through December 31, 2024;

2366 4. Entry to a museum, including any annual passes;

2367 5. Entry to a state park, including any annual passes;

2368 6. Entry to a ballet, play, or musical theatre performance  
2369 scheduled to be held on any date or dates from July 1, 2024,  
2370 through December 31, 2024;

2371 7. Season tickets for ballets, plays, music events, or  
2372 musical theatre performances;

2373 8. Entry to a fair, festival, or cultural event scheduled  
2374 to be held on any date or dates from July 1, 2024, through  
2375 December 31, 2024; or

2376 9. Use of or access to private and membership clubs  
2377 providing physical fitness facilities from July 1, 2024, through  
2378 December 31, 2024.

2379 (b) The retail sale of boating and water activity supplies,  
2380 camping supplies, fishing supplies, general outdoor supplies,  
2381 and residential pool supplies. As used in this section, the  
2382 term:

2383 1. "Boating and water activity supplies" means life jackets  
2384 and coolers with a sales price of \$75 or less; recreational pool  
2385 tubes, pool floats, inflatable chairs, and pool toys with a  
2386 sales price of \$35 or less; safety flares with a sales price of  
2387 \$50 or less; water skis, wakeboards, kneeboards, and  
2388 recreational inflatable water tubes or floats capable of being



724408

2389 towed with a sales price of \$150 or less; paddleboards and  
2390 surfboards with a sales price of \$300 or less; canoes and kayaks  
2391 with a sales price of \$500 or less; paddles and oars with a  
2392 sales price of \$75 or less; and snorkels, goggles, and swimming  
2393 masks with a sales price of \$25 or less.

2394 2. "Camping supplies" means tents with a sales price of  
2395 \$200 or less; sleeping bags, portable hammocks, camping stoves,  
2396 and collapsible camping chairs with a sales price of \$50 or  
2397 less; and camping lanterns and flashlights with a sales price of  
2398 \$30 or less.

2399 3. "Fishing supplies" means rods and reels with a sales  
2400 price of \$75 or less if sold individually, or \$150 or less if  
2401 sold as a set; tackle boxes or bags with a sales price of \$30 or  
2402 less; and bait or fishing tackle with a sales price of \$5 or  
2403 less if sold individually, or \$10 or less if multiple items are  
2404 sold together. The term does not include supplies used for  
2405 commercial fishing purposes.

2406 4. "General outdoor supplies" means sunscreen, sunblock, or  
2407 insect repellent with a sales price of \$15 or less; sunglasses  
2408 with a sales price of \$100 or less; binoculars with a sales  
2409 prices of \$200 or less; water bottles with a sales price of \$30  
2410 or less; hydration packs with a sales price of \$50 or less;  
2411 outdoor gas or charcoal grills with a sales price of \$250 or  
2412 less; bicycle helmets with a sales price of \$50 or less; and  
2413 bicycles with a sales price of \$500 or less.

2414 5. "Residential pool supplies" means individual residential  
2415 pool and spa replacement parts, nets, filters, lights, and  
2416 covers with a sales price of \$100 or less; and residential pool  
2417 and spa chemicals purchased by an individual with a sales price



724408

2418 of \$150 or less.

2419 (2) The tax exemptions provided in this section do not  
2420 apply to sales within a theme park or entertainment complex as  
2421 defined in s. 509.013(9), Florida Statutes, within a public  
2422 lodging establishment as defined in s. 509.013(4), Florida  
2423 Statutes, or within an airport as defined in s. 330.27(2),  
2424 Florida Statutes.

2425 (3) If a purchaser of an admission purchases the admission  
2426 exempt from tax pursuant to this section and subsequently  
2427 resells the admission, the purchaser shall collect tax on the  
2428 full sales price of the resold admission.

2429 (4) The Department of Revenue is authorized, and all  
2430 conditions are deemed met, to adopt emergency rules pursuant to  
2431 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2432 this section.

2433 (5) This section shall take effect upon this act becoming a  
2434 law.

2435 Section 54. Clothing, wallets, and bags; school supplies;  
2436 learning aids and jigsaw puzzles; personal computers and  
2437 personal computer-related accessories; sales tax holiday.-

2438 (1) The tax levied under chapter 212, Florida Statutes, may  
2439 not be collected during the period from July 29, 2024, through  
2440 August 11, 2024 on the retail sale of:

2441 (a) Clothing, wallets, or bags, including handbags,  
2442 backpacks, fanny packs, and diaper bags, but excluding  
2443 briefcases, suitcases, and other garment bags, having a sales  
2444 price of \$100 or less per item. As used in this paragraph, the  
2445 term "clothing" means:

2446 1. Any article of wearing apparel intended to be worn on or



724408

2447 about the human body, excluding watches, watchbands, jewelry,  
2448 umbrellas, and handkerchiefs; and

2449 2. All footwear, excluding skis, swim fins, roller blades,  
2450 and skates.

2451 (b) School supplies having a sales price of \$50 or less per  
2452 item. As used in this paragraph, the term "school supplies"  
2453 means pens, pencils, erasers, crayons, notebooks, notebook  
2454 filler paper, legal pads, binders, lunch boxes, construction  
2455 paper, markers, folders, poster board, composition books, poster  
2456 paper, scissors, cellophane tape, glue or paste, rulers,  
2457 computer disks, staplers and staples used to secure paper  
2458 products, protractors, and compasses.

2459 (c) Learning aids and jigsaw puzzles having a sales price  
2460 of \$30 or less. As used in this paragraph, the term "learning  
2461 aids" means flashcards or other learning cards, matching or  
2462 other memory games, puzzle books and search-and-find books,  
2463 interactive or electronic books and toys intended to teach  
2464 reading or math skills, and stacking or nesting blocks or sets.

2465 (d) Personal computers or personal computer-related  
2466 accessories purchased for noncommercial home or personal use  
2467 having a sales price of \$1,500 or less. As used in this  
2468 paragraph, the term:

2469 1. "Personal computers" includes electronic book readers,  
2470 calculators, laptops, desktops, handhelds, tablets, or tower  
2471 computers. The term does not include cellular telephones, video  
2472 game consoles, digital media receivers, or devices that are not  
2473 primarily designed to process data.

2474 2. "Personal computer-related accessories" includes  
2475 keyboards, mice, personal digital assistants, monitors, other



724408

2476 peripheral devices, modems, routers, and nonrecreational  
2477 software, regardless of whether the accessories are used in  
2478 association with a personal computer base unit. The term does  
2479 not include furniture or systems, devices, software, monitors  
2480 with a television tuner, or peripherals that are designed or  
2481 intended primarily for recreational use.

2482 (2) The tax exemptions provided in this section do not  
2483 apply to sales within a theme park or entertainment complex as  
2484 defined in s. 509.013(9), Florida Statutes, within a public  
2485 lodging establishment as defined in s. 509.013(4), Florida  
2486 Statutes, or within an airport as defined in s. 330.27(2),  
2487 Florida Statutes.

2488 (3) The tax exemptions provided in this section apply at  
2489 the option of the dealer if less than 5 percent of the dealer's  
2490 gross sales of tangible personal property in the prior calendar  
2491 year consisted of items that would be exempt under this section.  
2492 If a qualifying dealer chooses not to participate in the tax  
2493 holiday, by July 15, 2024, the dealer must notify the Department  
2494 of Revenue in writing of its election to collect sales tax  
2495 during the holiday and must post a copy of that notice in a  
2496 conspicuous location at its place of business.

2497 (4) The Department of Revenue is authorized, and all  
2498 conditions are deemed met, to adopt emergency rules pursuant to  
2499 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2500 this section.

2501 (5) This section shall take effect upon this act becoming a  
2502 law.

2503 Section 55. Tools commonly used by skilled trade workers;  
2504 Tool Time sales tax holiday.-



724408

2505       (1) The tax levied under chapter 212, Florida Statutes, may  
2506 not be collected during the period from September 1, 2024,  
2507 through September 7, 2024, on the retail sale of:

2508       (a) Hand tools with a sales price of \$50 or less per item.

2509       (b) Power tools with a sales price of \$300 or less per  
2510 item.

2511       (c) Power tool batteries with a sales price of \$150 or less  
2512 per item.

2513       (d) Work gloves with a sales price of \$25 or less per pair.

2514       (e) Safety glasses with a sales price of \$50 or less per  
2515 pair, or the equivalent if sold in sets of more than one pair.

2516       (f) Protective coveralls with a sales price of \$50 or less  
2517 per item.

2518       (g) Work boots with a sales price of \$175 or less per pair.

2519       (h) Tool belts with a sales price of \$100 or less per item.

2520       (i) Duffle bags or tote bags with a sales price of \$50 or  
2521 less per item.

2522       (j) Tool boxes with a sales price of \$75 or less per item.

2523       (k) Tool boxes for vehicles with a sales price of \$300 or  
2524 less per item.

2525       (l) Industry textbooks and code books with a sales price of  
2526 \$125 or less per item.

2527       (m) Electrical voltage and testing equipment with a sales  
2528 price of \$100 or less per item.

2529       (n) LED flashlights with a sales price of \$50 or less per  
2530 item.

2531       (o) Shop lights with a sales price of \$100 or less per  
2532 item.

2533       (p) Handheld pipe cutters, drain opening tools, and





724408

2534 plumbing inspection equipment with a sales price of \$150 or less  
2535 per item.

2536 (q) Shovels with a sales price of \$50 or less.

2537 (r) Rakes with a sales price of \$50 or less.

2538 (s) Hard hats and other head protection with a sales price  
2539 of \$100 or less.

2540 (t) Hearing protection items with a sales price of \$75 or  
2541 less.

2542 (u) Ladders with a sales price of \$250 or less.

2543 (v) Fuel cans with a sales price of \$50 or less.

2544 (w) High visibility safety vests with a sales price of \$30  
2545 or less.

2546 (2) The tax exemptions provided in this section do not  
2547 apply to sales within a theme park or entertainment complex as  
2548 defined in s. 509.013(9), Florida Statutes, within a public  
2549 lodging establishment as defined in s. 509.013(4), Florida  
2550 Statutes, or within an airport as defined in s. 330.27(2),  
2551 Florida Statutes.

2552 (3) The Department of Revenue is authorized, and all  
2553 conditions are deemed met, to adopt emergency rules pursuant to  
2554 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2555 this section.

2556 Section 56. (1) The Department of Revenue is authorized,  
2557 and all conditions are deemed met, to adopt emergency rules  
2558 pursuant to s. 120.54(4), Florida Statutes, to implement the  
2559 amendments made by this act to ss. 206.9931, 212.05, 212.054,  
2560 213.21, 213.67, 220.03, and 220.1915, Florida Statutes, and the  
2561 creation by this act of s. 220.1992, Florida Statutes.  
2562 Notwithstanding any other provision of law, emergency rules



724408

2563 adopted pursuant to this subsection are effective for 6 months  
2564 after adoption and may be renewed during the pendency of  
2565 procedures to adopt permanent rules addressing the subject of  
2566 the emergency rules.

2567 (2) This section shall take effect upon this act becoming a  
2568 law and expires July 1, 2027.

2569 Section 57. Except as otherwise provided in this act and  
2570 except for this section, which shall take effect upon becoming a  
2571 law, this act shall take effect July 1, 2024.

2572  
2573 ===== T I T L E A M E N D M E N T =====

2574 And the title is amended as follows:

2575 Delete everything before the enacting clause  
2576 and insert:

2577 A bill to be entitled  
2578 An act relating to taxation; amending s. 125.0104,  
2579 F.S.; prohibiting a plan for tourist development from  
2580 allocating more than a certain percentage of the tax  
2581 revenue to a publicly owned and operated convention  
2582 center for certain purposes, unless approved by a  
2583 supermajority vote; amending s. 192.001, F.S.;  
2584 revising the definition of the term "tangible personal  
2585 property"; providing retroactive applicability;  
2586 amending s. 192.0105, F.S.; providing that a taxpayer  
2587 has a right to know certain information regarding  
2588 property determined not to have been entitled to a  
2589 homestead exemption; amending s. 193.155, F.S.;  
2590 extending the timeframe for changes, additions, or  
2591 improvements following damage or destruction of a



724408

2592 homestead to commence for certain assessment  
2593 requirements to apply; specifying the timeframes and  
2594 the manner in which erroneous assessments of property  
2595 must be corrected; prohibiting back taxes from being  
2596 due for any year as a result of certain  
2597 recalculations; deleting a calculation of back taxes;  
2598 requiring property appraisers to include certain  
2599 information with notices of tax liens; amending s.  
2600 193.624, F.S.; revising the definition of the term  
2601 "renewable energy source device"; providing  
2602 applicability; amending s. 193.703, F.S.; providing  
2603 that a person may not be assessed unpaid taxes under  
2604 certain circumstances; creating s. 195.028, F.S.;  
2605 requiring the Department of Revenue to create multi-  
2606 language versions of forms under certain  
2607 circumstances; specifying a requirement and  
2608 authorization for such forms; requiring the department  
2609 to develop and post certain documents related to  
2610 property tax exemptions; amending s. 196.011, F.S.;  
2611 providing that taxpayers are not responsible for  
2612 specified payments in certain circumstances; requiring  
2613 property appraisers to provide multi-language  
2614 applications under certain circumstances; amending s.  
2615 196.031, F.S.; extending the timeframe before a  
2616 property owner's failure to commence repair or  
2617 rebuilding of homestead property constitutes  
2618 abandonment; amending s. 196.075, F.S.; providing that  
2619 a person may not be assessed unpaid taxes under  
2620 certain circumstances; amending s. 196.121, F.S.;



724408

2621 requiring homestead application forms to include  
2622 certain information; amending s. 196.161, F.S.;  
2623 providing that a property may not be subject to unpaid  
2624 taxes, penalties, or interest under certain  
2625 circumstances; requiring property appraisers to  
2626 include certain information with notices of tax liens;  
2627 providing that a person may not be assessed unpaid  
2628 taxes under certain circumstances; amending s.  
2629 196.1978, F.S.; revising the definition of the term  
2630 "newly constructed"; revising conditions for when  
2631 multifamily projects are considered property used for  
2632 a charitable purpose and are eligible to receive an ad  
2633 valorem property tax exemption; making technical  
2634 changes; requiring property appraisers to exempt  
2635 certain units from ad valorem property taxes;  
2636 providing the method for determining the value of a  
2637 unit for certain purposes; requiring property  
2638 appraisers to review certain applications and make  
2639 certain determinations; authorizing property  
2640 appraisers to request and review additional  
2641 information; authorizing property appraisers to grant  
2642 exemptions only under certain conditions; revising  
2643 requirements for property owners seeking a  
2644 certification notice from the Florida Housing Finance  
2645 Corporation; providing that a certain determination by  
2646 the corporation does not constitute an exemption;  
2647 revising eligibility; conforming provisions to changes  
2648 made by the act; amending s. 196.1979, F.S.; revising  
2649 the value to which a certain ad valorem property tax



2650 exemption applies; revising a condition of eligibility  
2651 for vacant residential units to qualify for a certain  
2652 ad valorem property tax exemption; making technical  
2653 changes; revising the deadline for an application for  
2654 exemption; revising deadlines by which boards and  
2655 governing bodies must deliver to or notify the  
2656 department of the adoption, repeal, or expiration of  
2657 certain ordinances; requiring property appraisers to  
2658 review certain applications and make certain  
2659 determinations; authorizing property appraisers to  
2660 request and review additional information; authorizing  
2661 property appraisers to grant exemptions only under  
2662 certain conditions; providing the method for  
2663 determining the value of a unit for certain purposes;  
2664 providing for retroactive applicability; amending s.  
2665 196.1978, F.S.; authorizing a taxing authority,  
2666 beginning at a specified time, to elect not to exempt  
2667 certain property upon adoption of an ordinance or a  
2668 resolution; specifying requirements and limitations  
2669 for the ordinance or resolution; providing  
2670 applicability; specifying duties of the taxing  
2671 authority; providing applicability; amending s.  
2672 196.24, F.S.; revising the amount of a certain  
2673 exemption related to disabled ex-servicemembers;  
2674 providing applicability; amending s. 200.069, F.S.;  
2675 providing that the property appraiser, rather than the  
2676 local governing board, may request the notice of  
2677 proposed property taxes and notice of non-ad valorem  
2678 assessments; amending s. 201.08, F.S.; providing



724408

2679 applicability; defining the term "principal limit";  
2680 requiring that certain taxes be calculated based on  
2681 the principal limit at a specified event; providing  
2682 retroactive operation; providing construction;  
2683 amending s. 201.21, F.S.; exempting all non-interest-  
2684 bearing promissory notes, non-interest-bearing  
2685 nonnegotiable notes, or non-interest-bearing written  
2686 obligations, for specified purposes, from documentary  
2687 stamp taxes in connection with the sale of alarm  
2688 systems; amending s. 206.9931, F.S.; deleting a  
2689 registration fee for certain parties; amending s.  
2690 206.9955, F.S.; revising the rates of certain taxes on  
2691 natural gas fuel for a specified timeframe; reenacting  
2692 s. 206.996, F.S., relating to monthly reports by  
2693 natural gas fuel retailers and deductions, to  
2694 incorporate the amendment made to s. 206.9955, F.S.,  
2695 in references thereto; reenacting s. 206.997, F.S.,  
2696 relating to state and local alternative fuel user fee  
2697 clearing trust funds and distributions, to incorporate  
2698 the amendment made to s. 206.9955, F.S., in references  
2699 thereto; amending s. 212.0306, F.S.; revising the  
2700 necessary vote in a referendum for the levy of a  
2701 certain local option food and beverage tax; amending  
2702 s. 212.05, F.S.; making technical changes; specifying  
2703 the application of an exemption for sales tax for  
2704 certain purchasers of boats and aircraft; amending s.  
2705 212.054, F.S.; specifying that certain purchases are  
2706 considered a single item for purposes of discretionary  
2707 sales surtax; specifying that certain property sales



724408

2708 are deemed to occur in the county where the purchaser  
2709 resides, as identified on specified documents;  
2710 amending s. 212.055, F.S.; deleting a restriction on  
2711 counties authorized to levy an indigent care and  
2712 trauma center surtax; amending s. 212.11, F.S.;;  
2713 authorizing an automatic extension for filing returns  
2714 and remitting sales and use tax when specified states  
2715 of emergency are declared; amending s. 212.12, F.S.;;  
2716 revising the amount of a sales tax collection  
2717 allowance for certain dealers; amending s. 212.20,  
2718 F.S.;; deleting the future repeal of provisions related  
2719 to annual distributions to the Florida Agricultural  
2720 Promotional Campaign Trust Fund; amending s. 213.21,  
2721 F.S.;; authorizing the department to consider requests  
2722 to settle or compromise certain liabilities after  
2723 certain time periods have expired, in certain  
2724 circumstances; providing a limitation; providing that  
2725 certain department decisions are not subject to  
2726 review; amending s. 213.67, F.S.;; authorizing certain  
2727 parties to include additional specified amounts in a  
2728 garnishment levy notice; revising methods for delivery  
2729 of levy notices; amending s. 220.02, F.S.;; revising  
2730 the order in which credits may be taken to include a  
2731 specified credit; amending s. 220.03, F.S.;; revising  
2732 the date of adoption of the Internal Revenue Code and  
2733 other federal income tax statutes for purposes of the  
2734 state corporate income tax; providing retroactive  
2735 operation; amending s. 220.1915, F.S.;; revising the  
2736 definition of the term "qualifying railroad"; revising



724408

2737 application requirements for the credit for qualified  
2738 railroad reconstruction or replacement expenditures;  
2739 revising requirements for the department related to  
2740 the issuance of a certain letter; revising conditions  
2741 for carry-forward and transfer of such credit;  
2742 creating s. 220.1992, F.S.; defining the terms  
2743 "qualified employee" and "qualified taxpayer";  
2744 establishing a credit against specified taxes for  
2745 taxpayers that employ specified individuals;  
2746 specifying the amount of such tax credit; authorizing  
2747 the department to adopt rules governing the manner and  
2748 form of the application for such tax credit;  
2749 specifying requirements for such form; requiring the  
2750 department to approve the tax credit prior to the  
2751 taxpayer taking the credit; requiring the department  
2752 to approve the tax credits in a specified manner;  
2753 requiring the department to notify the taxpayer in a  
2754 specified manner if the department determines an  
2755 application is incomplete; providing that such  
2756 taxpayer has a specified timeframe to correct any  
2757 deficiency; providing that certain applications are  
2758 deemed complete on a specified date; prohibiting  
2759 taxpayers from claiming a tax credit more than a  
2760 specified amount; authorizing the carryforward of  
2761 credits in a specified manner; providing the maximum  
2762 amount of credit that may be granted during specified  
2763 fiscal years; authorizing the department to consult  
2764 with specified entities for a certain purpose;  
2765 amending s. 220.222, F.S.; providing an automatic





724408

2766 extension for the due date for a specified return in  
2767 certain circumstances; amending s. 402.62, F.S.;

2768 revising the requirements for the Department of  
2769 Children and Families in designating eligible  
2770 charitable organizations; increasing the Strong  
2771 Families Tax Credit cap; specifying when applications  
2772 may be submitted to the Department of Revenue;

2773 amending s. 561.121, F.S.; providing for a specified  
2774 monthly distribution to specified entities of funds  
2775 collected from certain excise taxes on alcoholic  
2776 beverages and license fees on vendors; providing for  
2777 the uses of such funds; providing for future repeal;

2778 reenacting s. 571.26, F.S., relating to the Florida  
2779 Agricultural Promotional Campaign Trust Fund;

2780 repealing s. 41 of chapter 2023-157, Laws of Florida,  
2781 which provides for the expiration and reversion of a  
2782 specified provision of law; amending s. 571.265, F.S.;

2783 deleting the future repeal of provisions related to  
2784 the promotion of Florida thoroughbred breeding and of  
2785 thoroughbred racing; creating s. 624.5108, F.S.;

2786 requiring insurers to deduct specified amounts from  
2787 the premiums for certain policies; defining the term  
2788 "flood"; providing applicability; requiring the  
2789 deductions amount to be separately stated; providing  
2790 reporting requirements; providing for a credit for a  
2791 specified timeframe against insurance premium tax for  
2792 insurers in a specified amount; exempting insurers  
2793 claiming such credit from retaliatory tax; providing  
2794 construction; providing for carry-forward of certain



724408

2795 credits; requiring certain insurers to include certain  
2796 information with their quarterly and annual  
2797 statements; requiring the office to include certain  
2798 information in certain reports; authorizing the  
2799 department to perform necessary audits and  
2800 investigations; requiring the Office of Insurance  
2801 Regulation to provide technical assistance; requiring  
2802 the office to examine certain information and take  
2803 corrective measures; authorizing the department and  
2804 the office to adopt emergency rules; providing for  
2805 future repeal; exempting from sales and use tax  
2806 specified disaster preparedness supplies during  
2807 specified timeframes; providing applicability;  
2808 authorizing the department to adopt emergency rules;  
2809 exempting from sales and use tax admissions to certain  
2810 events, performances, and facilities, certain season  
2811 tickets, and the retail sale of certain boating and  
2812 water activity, camping, fishing, general outdoor, and  
2813 residential pool supplies during specified timeframes;  
2814 defining terms; providing applicability; authorizing  
2815 the department to adopt emergency rules; exempting  
2816 from sales and use tax the retail sale of certain  
2817 clothing, wallets, bags, school supplies, learning  
2818 aids and jigsaw puzzles, and personal computers and  
2819 personal computer-related accessories during specified  
2820 timeframes; defining terms; providing applicability;  
2821 authorizing certain dealers to opt out of  
2822 participating in the tax holiday, subject to certain  
2823 requirements; authorizing the department to adopt



724408

2824 emergency rules; exempting from the sales and use tax  
2825 the retail sale of certain tools during a specified  
2826 timeframe; providing applicability; authorizing the  
2827 department to adopt emergency rules; authorizing the  
2828 department to adopt emergency rules for specified  
2829 provisions; providing for future expiration; providing  
2830 effective dates.