

By the Committee on Finance and Tax

593-03552-24

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1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; prohibiting a plan for tourist development from
4 allocating more than a certain percentage of the tax
5 revenue to an individual project unless the governing
6 board of the county approves such use by supermajority
7 vote; amending s. 192.001, F.S.; revising the
8 definition of the term "tangible personal property";
9 providing applicability; amending s. 193.155, F.S.;
10 extending the timeframe for changes, additions, or
11 improvements following damage or destruction of a
12 homestead to commence for certain assessment
13 requirements to apply; specifying the timeframes and
14 the manner in which erroneous assessments of property
15 must be corrected; prohibiting back taxes from being
16 due for any year as a result of certain
17 recalculations; deleting a calculation of back taxes;
18 requiring property appraisers to include certain
19 information with notices of tax liens; amending s.
20 193.1554, F.S.; specifying the timeframes and the
21 manner in which erroneous assessments of certain
22 property must be corrected; deleting a calculation of
23 back taxes; requiring property appraisers to include
24 certain information with notices of tax liens;
25 amending s. 193.1555, F.S.; specifying the timeframes
26 and the manner in which erroneous assessments of
27 homestead property must be corrected; deleting a
28 calculation of back taxes; requiring property
29 appraisers to include certain information with notices

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30 of tax liens; amending s. 193.624, F.S.; revising the
31 definition of the term "renewable energy source
32 device"; providing applicability; creating s. 195.028,
33 F.S.; requiring the Department of Revenue to create
34 multi-language versions of forms under certain
35 circumstances; specifying a requirement and
36 authorization for such forms; requiring the department
37 to develop and post certain documents related to
38 property tax exemptions; amending s. 196.011, F.S.;
39 providing that taxpayers are not responsible for
40 specified payments in certain circumstances; requiring
41 property appraisers to provide multi-language
42 applications under certain circumstances; amending s.
43 196.031, F.S.; extending the timeframe before a
44 property owner's failure to commence repair or
45 rebuilding of homestead property constitutes
46 abandonment; providing applicability; amending s.
47 196.121, F.S.; requiring homestead application forms
48 to include certain information; amending s. 196.161,
49 F.S.; requiring property appraisers to include certain
50 information with notices of tax liens; amending s.
51 196.24, F.S.; revising the amount of a certain
52 exemption related to disabled ex-servicemembers;
53 providing applicability; amending s. 200.069, F.S.;
54 providing that the property appraiser, rather than the
55 local governing board, may request the notice of
56 proposed property taxes and notice of non-ad valorem
57 assessments; amending s. 201.08, F.S.; providing
58 applicability; defining the term "principal limit";

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59 requiring that certain taxes be calculated based on
60 the principal limit at a specified event; providing
61 retroactive operation; providing construction;
62 amending s. 201.21, F.S.; exempting all non-interest-
63 bearing promissory notes, non-interest-bearing
64 nonnegotiable notes, or non-interest-bearing written
65 obligations, for specified purposes, from documentary
66 stamp taxes in connection with the sale of alarm
67 systems; amending s. 212.0306, F.S.; clarifying the
68 necessary vote in a referendum for the levy of a
69 certain local option food and beverage tax; amending
70 s. 212.055, F.S.; deleting a restriction on counties
71 authorized to levy an indigent care and trauma center
72 surtax; amending s. 212.11, F.S.; authorizing an
73 automatic extension for filing returns and remitting
74 sales and use tax when specified states of emergency
75 are declared; amending s. 212.12, F.S.; revising the
76 amount of a sales tax collection allowance for certain
77 dealers; amending s. 212.20, F.S.; deleting the future
78 repeal of provisions related to annual distributions
79 to the Florida Agricultural Promotional Campaign Trust
80 Fund; amending s. 220.02, F.S.; revising the order in
81 which credits may be taken to include a specified
82 credit; amending s. 220.03, F.S.; revising the date of
83 adoption of the Internal Revenue Code and other
84 federal income tax statutes for purposes of the state
85 corporate income tax; providing retroactive operation;
86 amending s. 220.1915, F.S.; revising the definition of
87 the term "qualifying railroad"; revising application

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88 requirements for the credit for qualified railroad
89 reconstruction or replacement expenditures; revising
90 requirements for the Department of Revenue related to
91 the issuance of a certain letter; revising conditions
92 for carry-forward and transfer of such credit;
93 creating s. 220.1992, F.S.; defining the terms
94 "qualified employee" and "qualified taxpayer";
95 establishing a credit against specified taxes for
96 taxpayers that employ specified individuals;
97 specifying the amount of such tax credit; authorizing
98 the department to adopt rules governing the manner and
99 form of the application for such tax credit;
100 specifying requirements for such form; requiring the
101 department to approve the tax credit prior to the
102 taxpayer taking the credit; requiring the department
103 to approve the tax credits in a specified manner;
104 requiring the department to notify the taxpayer in a
105 specified manner if the determines an application is
106 incomplete; providing that such taxpayer has a
107 specified timeframe to correct any deficiency;
108 providing the certain application are deemed complete
109 on a specified date; prohibiting taxpayers from
110 claiming a tax credit more than a specified amount;
111 authorizing the carryforward of credits in a specified
112 manner; providing the maximum amount of credit that
113 may be granted during specified fiscal years;
114 authorizing the department to consult with specified
115 entities for a certain purpose; amending s. 220.222,
116 F.S.; providing an automatic extension for the due

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117 date for a specified return in certain circumstances;
118 amending s. 402.62, F.S.; revising the requirements
119 for the Department of Children and Families in
120 designating eligible charitable organizations;
121 increasing the Strong Families Tax Credit cap;
122 specifying when applications may be submitted to the
123 Department of Revenue; amending s. 561.121, F.S.;
124 providing for a specified monthly distribution to
125 specified entities of funds collected from certain
126 excise taxes on alcoholic beverages and license fees
127 on vendors; providing for the uses of such funds;
128 providing for future repeal; reenacting s. 571.26,
129 F.S., relating to the Florida Agricultural Promotional
130 Campaign Trust Fund; repealing s. 41 of chapter 2023-
131 157, Laws of Florida, which provides for the
132 expiration and reversion of a specified provision of
133 law; amending s. 571.265, F.S.; deleting the future
134 repeal of provisions related to the promotion of
135 Florida thoroughbred breeding and of thoroughbred
136 racing; amending s. 624.509, F.S.; exempting certain
137 insurance policies, contracts, and endorsements from
138 insurance premium tax; defining the term "flood";
139 providing for future repeal; creating s. 624.5108,
140 F.S.; requiring insurers issuing certain policies to
141 provide a credit to policyholders in a specified
142 amount; providing applicability; requiring the credit
143 amount to be separately stated; providing for a credit
144 against insurance premium tax for insurers in a
145 specified amount; exempting insurers claiming such

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146 credit from retaliatory tax; providing construction;
147 providing for carry-forward of certain credits;
148 providing for future repeal; exempting certain
149 policies providing property insurance from the state
150 fire marshal regulatory assessment and surcharge;
151 requiring that the amount of such exemption be
152 provided as a credit to policyholders and separately
153 disclosed; providing for future expiration; requiring
154 insurers issuing certain policies to provide a credit
155 to policyholders in a specified amount; providing
156 applicability; requiring the credit to be separately
157 disclosed; providing for a credit for insurers against
158 certain assessments in a specified amount; providing
159 for future expiration; exempting from sales and use
160 tax specified disaster preparedness supplies during
161 specified timeframes; providing applicability;
162 authorizing the department to adopt emergency rules;
163 exempting from sales and use tax admissions to certain
164 events, performances, and facilities, certain season
165 tickets, and the retail sale of certain boating and
166 water activity, camping, fishing, general outdoor, and
167 residential pool supplies during specified timeframes;
168 defining terms; providing applicability; authorizing
169 the department to adopt emergency rules; exempting
170 from sales and use tax the retail sale of certain
171 clothing, wallets, bags, school supplies, learning
172 aids and jigsaw puzzles, and personal computers and
173 personal computer-related accessories during specified
174 timeframes; defining terms; providing applicability;

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175 authorizing certain dealers to opt out of
176 participating in the tax holiday, subject to certain
177 requirements; authorizing the department to adopt
178 emergency rules; exempting from the sales and use tax
179 the retail sale of certain tools during a specified
180 timeframe; providing applicability; authorizing the
181 department to adopt emergency rules; authorizing the
182 Department of Revenue to adopt emergency rules for
183 specified provisions; providing for future expiration;
184 providing effective dates.

185
186 Be It Enacted by the Legislature of the State of Florida:

187
188 Section 1. Paragraph (c) of subsection (4) of section
189 125.0104, Florida Statutes, is amended to read:

190 125.0104 Tourist development tax; procedure for levying;
191 authorized uses; referendum; enforcement.—

192 (4) ORDINANCE LEVY TAX; PROCEDURE.—

193 (c) Before a referendum to enact or renew the ordinance
194 levying and imposing the tax, the county tourist development
195 council shall prepare and submit to the governing board of the
196 county for its approval a plan for tourist development. The plan
197 shall set forth the anticipated net tourist development tax
198 revenue to be derived by the county for the 24 months following
199 the levy of the tax; the tax district in which the enactment or
200 renewal of the ordinance levying and imposing the tourist
201 development tax is proposed; and a list, in the order of
202 priority, of the proposed uses of the tax revenue by specific
203 project or special use as the same are authorized under

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204 subsection (5). The plan shall include the approximate cost or
205 expense allocation for each specific project or special use. The
206 plan may not allocate more than 25 percent of the tax revenue
207 received for a fiscal year to fund an individual project unless
208 the governing board of the county approves such use by
209 supermajority vote.

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

213 192.001 Definitions.—All definitions set out in chapters 1
214 and 200 that are applicable to this chapter are included herein.
215 In addition, the following definitions shall apply in the
216 imposition of ad valorem taxes:

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

219 (d) "Tangible personal property" means all goods, chattels,
220 and other articles of value (but does not include the vehicular
221 items enumerated in s. 1(b), Art. VII of the State Constitution
222 and elsewhere defined) capable of manual possession and whose
223 chief value is intrinsic to the article itself. "Construction
224 work in progress" consists of those items of tangible personal
225 property commonly known as fixtures, machinery, and equipment
226 when in the process of being installed in new or expanded
227 improvements to real property and whose value is materially
228 enhanced upon connection or use with a preexisting, taxable,
229 operational system or facility. Construction work in progress
230 shall be deemed substantially completed when connected with the
231 preexisting, taxable, operational system or facility. For the
232 purposes of tangible personal property constructed or installed

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233 by an electric utility, construction work in progress shall be
234 deemed substantially completed upon the earlier of when all
235 permits or approvals required for commercial operation have been
236 received or approved, or 1 year after the construction work in
237 progress has been connected with the preexisting, taxable,
238 operational system or facility. Inventory and household goods
239 are expressly excluded from this definition.

240 Section 3. The amendment made by this act to s. 192.001,
241 Florida Statutes, first applies beginning with the 2024 property
242 tax roll.

243 Section 4. Paragraph (b) of subsection (4) and subsections
244 (9) and (10) of section 193.155, Florida Statutes, are amended
245 to read:

246 193.155 Homestead assessments.—Homestead property shall be
247 assessed at just value as of January 1, 1994. Property receiving
248 the homestead exemption after January 1, 1994, shall be assessed
249 at just value as of January 1 of the year in which the property
250 receives the exemption unless the provisions of subsection (8)
251 apply.

252 (4)

253 (b)1. Changes, additions, or improvements that replace all
254 or a portion of homestead property, including ancillary
255 improvements, damaged or destroyed by misfortune or calamity
256 shall be assessed upon substantial completion as provided in
257 this paragraph. Such assessment must be calculated using the
258 homestead property's assessed value as of the January 1
259 immediately before the date on which the damage or destruction
260 was sustained, subject to the assessment limitations in
261 subsections (1) and (2), when:

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262 a. The square footage of the homestead property as changed
263 or improved does not exceed 110 percent of the square footage of
264 the homestead property before the damage or destruction; or

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

267 2. The homestead property's assessed value must be
268 increased by the just value of that portion of the changed or
269 improved homestead property which is in excess of 110 percent of
270 the square footage of the homestead property before the damage
271 or destruction or of that portion exceeding 1,500 square feet.

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

277 4. Changes, additions, or improvements assessed pursuant to
278 this paragraph must be reassessed pursuant to subsection (1) in
279 subsequent years. This paragraph applies to changes, additions,
280 or improvements commenced within 5 ~~3~~ years after the January 1
281 following the damage or destruction of the homestead.

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

284 (a) If errors are made in arriving at any assessment under
285 this section due to a material mistake of fact concerning an
286 essential characteristic of the property, the just value and
287 assessed value must be recalculated for every such year,
288 including the year in which the mistake occurred, but the
289 recalculated values shall be first applied to the tax roll in
290 the year the mistake is discovered. No back taxes shall be due

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291 for any year as a result of recalculations under this paragraph.

292 (b) If changes, additions, or improvements are not assessed
293 at just value as of the first January 1 after they were
294 substantially completed, the property appraiser shall determine
295 the just value for such changes, additions, or improvements for
296 the year they were substantially completed. Assessments for
297 subsequent years shall be corrected, applying this section if
298 applicable; provided, however, that if a building permit was
299 required and has not been issued by the county, the assessment
300 may be corrected from the later of the year following
301 substantial completion or 10 years prior to the error being
302 discovered. The recalculated values shall be first applied to
303 the tax roll in the year the mistake is discovered. No back
304 taxes shall be due for any year as a result of recalculations
305 under this paragraph.

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

309 (10) If the property appraiser determines that for any year
310 or years within the prior 10 years a person who was not entitled
311 to the homestead property assessment limitation granted under
312 this section was granted the homestead property assessment
313 limitation, the property appraiser making such determination
314 shall serve upon the owner a notice of intent to record in the
315 public records of the county a notice of tax lien against any
316 property owned by that person in the county, and such property
317 must be identified in the notice of tax lien. The property
318 appraiser must include with such notice information explaining
319 why the owner is not entitled to the limitation, the years for

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320 which unpaid taxes, penalties, and interest are due, and the
321 manner in which unpaid taxes, penalties, and interest have been
322 calculated. Such property that is situated in this state is
323 subject to the unpaid taxes, plus a penalty of 50 percent of the
324 unpaid taxes for each year and 15 percent interest per annum.
325 However, when a person entitled to exemption pursuant to s.
326 196.031 inadvertently receives the limitation pursuant to this
327 section following a change of ownership or if the property
328 appraiser improperly grants the property assessment limitation
329 as a result of a clerical mistake or an omission, the assessment
330 of such property must be corrected as provided in paragraph
331 (9) (a), and the person need not pay the unpaid taxes, penalties,
332 or interest. Before a lien may be filed, the person or entity so
333 notified must be given 30 days to pay the taxes and any
334 applicable penalties and interest. ~~If the property appraiser~~
335 ~~improperly grants the property assessment limitation as a result~~
336 ~~of a clerical mistake or an omission, the person or entity~~
337 ~~improperly receiving the property assessment limitation may not~~
338 ~~be assessed a penalty or interest.~~

339 Section 5. Subsections (9) and (10) of section 193.1554,
340 Florida Statutes, are amended to read:

341 193.1554 Assessment of nonhomestead residential property.-

342 (9) Erroneous assessments of nonhomestead residential
343 property assessed under this section may be corrected in the
344 following manner:

345 (a) If errors are made in arriving at any assessment under
346 this section due to a material mistake of fact concerning an
347 essential characteristic of the property, the just value and
348 assessed value must be recalculated for every such year,

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349 including the year in which the mistake occurred, but the
350 recalculated values shall be first applied to the tax roll in
351 the year the mistake is discovered. No back taxes shall be due
352 for any year as a result of recalculations under this paragraph.

353 (b) If changes, additions, or improvements are not assessed
354 at just value as of the first January 1 after they were
355 substantially completed, the property appraiser shall determine
356 the just value for such changes, additions, or improvements for
357 the year they were substantially completed. Assessments for
358 subsequent years must ~~shall~~ be corrected, applying this section
359 if applicable; provided, however, that if a building permit was
360 required and has not been issued by the county, the assessment
361 may be corrected from the later of the year following
362 substantial completion or 10 years prior to the error being
363 discovered. The recalculated values shall be first applied to
364 the tax roll in the year the mistake is discovered. No back
365 taxes shall be due for any year as a result of recalculations
366 under this paragraph.

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

370 (10) If the property appraiser determines that for any year
371 or years within the prior 10 years a person or entity who was
372 not entitled to the property assessment limitation granted under
373 this section was granted the property assessment limitation, the
374 property appraiser making such determination shall serve upon
375 the owner a notice of intent to record in the public records of
376 the county a notice of tax lien against any property owned by
377 that person or entity in the county, and such property must be

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378 identified in the notice of tax lien. The property appraiser
379 must include with such notice information explaining why the
380 owner is not entitled to the limitation, the years for which
381 unpaid taxes, penalties, and interest are due, and the manner in
382 which unpaid taxes, penalties, and interest have been
383 calculated. Such property that is situated in this state is
384 subject to the unpaid taxes, plus a penalty of 50 percent of the
385 unpaid taxes for each year and 15 percent interest per annum.
386 However, if the property assessment limitation is granted as a
387 result of a clerical mistake or an omission by the property
388 appraiser, the taxpayer need not pay the unpaid taxes,
389 penalties, or interest. Before a lien may be filed, the person
390 or entity so notified must be given 30 days to pay the taxes and
391 any applicable penalties and interest. ~~If the property appraiser~~
392 ~~improperly grants the property assessment limitation as a result~~
393 ~~of a clerical mistake or an omission, the person or entity~~
394 ~~improperly receiving the property assessment limitation may not~~
395 ~~be assessed a penalty or interest.~~

396 Section 6. Subsections (9) and (10) of section 193.1555,
397 Florida Statutes, are amended to read:

398 193.1555 Assessment of certain residential and
399 nonresidential real property.—

400 (9) Erroneous assessments of nonresidential real property
401 assessed under this section may be corrected in the following
402 manner:

403 (a) If errors are made in arriving at any assessment under
404 this section due to a material mistake of fact concerning an
405 essential characteristic of the property, the just value and
406 assessed value must be recalculated for every such year,

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407 including the year in which the mistake occurred, but the
408 recalculated values shall be first applied to the tax roll in
409 the year the mistake is discovered. No back taxes shall be due
410 for any year as a result of recalculations under this paragraph.

411 (b) If changes, additions, or improvements are not assessed
412 at just value as of the first January 1 after they were
413 substantially completed, the property appraiser shall determine
414 the just value for such changes, additions, or improvements for
415 the year they were substantially completed. Assessments for
416 subsequent years shall be corrected, applying this section if
417 applicable; provided, however, that if a building permit was
418 required and has not been issued by the county, the assessment
419 may be corrected from the later of the year following
420 substantial completion or 10 years prior to the error being
421 discovered. The recalculated values shall be first applied to
422 the tax roll in the year the mistake is discovered. No back
423 taxes shall be due for any year as a result of recalculations
424 under this paragraph.

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

428 (10) If the property appraiser determines that for any year
429 or years within the prior 10 years a person or entity who was
430 not entitled to the property assessment limitation granted under
431 this section was granted the property assessment limitation, the
432 property appraiser making such determination shall serve upon
433 the owner a notice of intent to record in the public records of
434 the county a notice of tax lien against any property owned by
435 that person or entity in the county, and such property must be

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436 identified in the notice of tax lien. The property appraiser
437 must include with such notice information explaining why the
438 owner is not entitled to the limitation, the years for which
439 unpaid taxes, penalties, and interest are due, and the manner in
440 which unpaid taxes, penalties, and interest have been
441 calculated. Such property that is situated in this state is
442 subject to the unpaid taxes, plus a penalty of 50 percent of the
443 unpaid taxes for each year and 15 percent interest per annum.
444 However, if the property assessment limitation is granted as a
445 result of a clerical mistake or an omission by the property
446 appraiser, the taxpayer need not pay the unpaid taxes,
447 penalties, or interest. Before a lien may be filed, the person
448 or entity so notified must be given 30 days to pay the taxes and
449 any applicable penalties and interest. ~~If the property appraiser~~
450 ~~improperly grants the property assessment limitation as a result~~
451 ~~of a clerical mistake or an omission, the person or entity~~
452 ~~improperly receiving the property assessment limitation may not~~
453 ~~be assessed a penalty or interest.~~

454 Section 7. Subsection (1) of section 193.624, Florida
455 Statutes, is amended to read:

456 193.624 Assessment of renewable energy source devices.—

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

462 (a) Solar energy collectors, photovoltaic modules, and
463 inverters.

464 (b) Storage tanks and other storage systems, excluding

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465 swimming pools used as storage tanks.

466 (c) Rockbeds.

467 (d) Thermostats and other control devices.

468 (e) Heat exchange devices.

469 (f) Pumps and fans.

470 (g) Roof ponds.

471 (h) Freestanding thermal containers.

472 (i) Pipes, ducts, wiring, structural supports, refrigerant

473 handling systems, and other components used as integral parts of

474 such systems; however, such equipment does not include

475 conventional backup systems of any type or any equipment or

476 structure that would be required in the absence of the renewable

477 energy source device.

478 (j) Windmills and wind turbines.

479 (k) Wind-driven generators.

480 (l) Power conditioning and storage devices that store or

481 use solar energy, wind energy, or energy derived from geothermal

482 deposits to generate electricity or mechanical forms of energy.

483 (m) Pipes and other equipment used to transmit hot

484 geothermal water to a dwelling or structure from a geothermal

485 deposit.

486 (n) Pipes, equipment, structural facilities, structural

487 support, and any other machinery integral to the

488 interconnection, production, storage, compression,

489 transportation, processing, and conversion of biogas from

490 landfill waste; livestock farm waste, including manure; food

491 waste; or treated wastewater into renewable natural gas as

492 defined in s. 366.91.

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494 The term does not include equipment that is on the distribution
495 or transmission side of the point at which a renewable energy
496 source device is interconnected to an electric utility's
497 distribution grid or transmission lines or a natural gas
498 pipeline or distribution system.

499 Section 8. The amendments made by this act to s. 193.624,
500 Florida Statutes, first apply to the 2025 property tax roll.

501 Section 9. Section 195.028, Florida Statutes, is created to
502 read:

503 195.028 Taxpayer-friendly property assessment
504 administration information.-

505 (1) Upon request by a property appraiser, the department
506 must develop multi-language versions of forms prescribed by the
507 department, if translation resources are reasonably available.
508 Such forms must contain English and may include one or more
509 requested languages other than English.

510 (2) The department shall develop a flyer or brochure that
511 shall be posted to the department's and each property
512 appraiser's website informing taxpayers of examples of
513 activities that may affect eligibility for ad valorem property
514 tax exemptions, including but not limited to, rental of
515 homestead property or establishment of permanent residency at
516 another property.

517 Section 10. Paragraph (a) of subsection (9) of section
518 196.011, Florida Statutes, is amended, and subsection (13) is
519 added to that section, to read:

520 196.011 Annual application required for exemption.-

521 (9) (a) A county may, at the request of the property
522 appraiser and by a majority vote of its governing body, waive

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523 the requirement that an annual application or statement be made
524 for exemption of property within the county after an initial
525 application is made and the exemption granted. The waiver under
526 this subsection of the annual application or statement
527 requirement applies to all exemptions under this chapter except
528 the exemption under s. 196.1995. Notwithstanding such waiver,
529 refiling of an application or statement shall be required when
530 any property granted an exemption is sold or otherwise disposed
531 of, when the ownership changes in any manner, when the applicant
532 for homestead exemption ceases to use the property as his or her
533 homestead, or when the status of the owner changes so as to
534 change the exempt status of the property. In its deliberations
535 on whether to waive the annual application or statement
536 requirement, the governing body shall consider the possibility
537 of fraudulent exemption claims which may occur due to the waiver
538 of the annual application requirement. The owner of any property
539 granted an exemption who is not required to file an annual
540 application or statement shall notify the property appraiser
541 promptly whenever the use of the property or the status or
542 condition of the owner changes so as to change the exempt status
543 of the property. If any property owner fails to so notify the
544 property appraiser and the property appraiser determines that
545 for any year within the prior 10 years the owner was not
546 entitled to receive such exemption, the owner of the property is
547 subject to the taxes exempted as a result of such failure plus
548 15 percent interest per annum and a penalty of 50 percent of the
549 taxes exempted. However, if such exemption is granted as a
550 result of a clerical mistake or an omission by the property
551 appraiser, the taxpayer need not pay the unpaid taxes,

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552 penalties, or interest. Except for homestead exemptions
553 controlled by s. 196.161, the property appraiser making such
554 determination shall record in the public records of the county a
555 notice of tax lien against any property owned by that person or
556 entity in the county, and such property must be identified in
557 the notice of tax lien. Such property is subject to the payment
558 of all taxes and penalties. Such lien when filed shall attach to
559 any property, identified in the notice of tax lien, owned by the
560 person who illegally or improperly received the exemption. If
561 such person no longer owns property in that county but owns
562 property in some other county or counties in the state, the
563 property appraiser shall record a notice of tax lien in such
564 other county or counties, identifying the property owned by such
565 person or entity in such county or counties, and it shall become
566 a lien against such property in such county or counties.

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

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

572 196.031 Exemption of homesteads.—

573 (7) When homestead property is damaged or destroyed by
574 misfortune or calamity and the property is uninhabitable on
575 January 1 after the damage or destruction occurs, the homestead
576 exemption may be granted if the property is otherwise qualified
577 and if the property owner notifies the property appraiser that
578 he or she intends to repair or rebuild the property and live in
579 the property as his or her primary residence after the property
580 is repaired or rebuilt and does not claim a homestead exemption

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581 on any other property or otherwise violate this section. Failure
582 by the property owner to commence the repair or rebuilding of
583 the homestead property within 5 ~~3~~ years after January 1
584 following the property's damage or destruction constitutes
585 abandonment of the property as a homestead. After the 5-year ~~3-~~
586 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
587 a building permit issued to the property owner for such repairs
588 or rebuilding also constitutes abandonment of the property as
589 homestead.

590 Section 12. The amendments made by this act to ss. 193.155,
591 193.1554, 193.1555, 196.011, and 196.031, Florida Statutes,
592 first apply beginning with the 2025 property tax roll.

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

595 196.121 Homestead exemptions; forms.—

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

597 (a) Notice of examples of activities that may affect
598 eligibility for homestead exemptions, including, but not limited
599 to, rental of homestead property or establishment of permanent
600 residency at another property.

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

603 (c) ~~(b)~~ Notice that information contained in the application
604 will be provided to the Department of Revenue and may also be
605 provided to any state in which the applicant has previously
606 resided.

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

609 Section 14. Paragraph (b) of subsection (1) of section

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610 196.161, Florida Statutes, is amended to read:

611 196.161 Homestead exemptions; lien imposed on property of
612 person claiming exemption although not a permanent resident.—

613 (1)

614 (b) In addition, upon determination by the property
615 appraiser that for any year or years within the prior 10 years a
616 person who was not entitled to a homestead exemption was granted
617 a homestead exemption from ad valorem taxes, it shall be the
618 duty of the property appraiser making such determination to
619 serve upon the owner a notice of intent to record in the public
620 records of the county a notice of tax lien against any property
621 owned by that person in the county, and such property shall be
622 identified in the notice of tax lien. The property appraiser
623 must include with such notice served upon the owner information
624 explaining why the owner is not entitled to the homestead
625 exemption; for which years unpaid taxes, penalties, and interest
626 are due; and how unpaid taxes, penalties, and interest have been
627 calculated. Such property which is situated in this state shall
628 be subject to the taxes exempted thereby, plus a penalty of 50
629 percent of the unpaid taxes for each year and 15 percent
630 interest per annum. However, if a homestead exemption is
631 improperly granted as a result of a clerical mistake or an
632 omission by the property appraiser, the person improperly
633 receiving the exemption shall not be assessed penalty and
634 interest. Before any such lien may be filed, the owner so
635 notified must be given 30 days to pay the taxes, penalties, and
636 interest.

637 Section 15. Subsection (1) of section 196.24, Florida
638 Statutes, is amended to read:

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639 196.24 Exemption for disabled ex-servicemember or surviving
640 spouse; evidence of disability.—

641 (1) Any ex-servicemember, as defined in s. 196.012, who is
642 a bona fide resident of the state, who was discharged under
643 honorable conditions, and who has been disabled to a degree of
644 10 percent or more by misfortune or while serving during a
645 period of wartime service as defined in s. 1.01(14) is entitled
646 to the exemption from taxation provided for in s. 3(b), Art. VII
647 of the State Constitution as provided in this section. Property
648 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from
649 taxation. The production by him or her of a certificate of
650 disability from the United States Government or the United
651 States Department of Veterans Affairs or its predecessor before
652 the property appraiser of the county wherein the ex-
653 servicemember's property lies is prima facie evidence of the
654 fact that he or she is entitled to the exemption. The
655 unmarried surviving spouse of such a disabled ex-servicemember
656 is also entitled to the exemption.

657 Section 16. The amendments made by this act to s. 196.24,
658 Florida Statutes, first apply to the 2025 property tax roll.

659 Section 17. Paragraph (a) of subsection (10) of section
660 200.069, Florida Statutes, is amended to read:

661 200.069 Notice of proposed property taxes and non-ad
662 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
663 appraiser, in the name of the taxing authorities and local
664 governing boards levying non-ad valorem assessments within his
665 or her jurisdiction and at the expense of the county, shall
666 prepare and deliver by first-class mail to each taxpayer to be
667 listed on the current year's assessment roll a notice of

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668 proposed property taxes, which notice shall contain the elements
669 and use the format provided in the following form.
670 Notwithstanding the provisions of s. 195.022, no county officer
671 shall use a form other than that provided herein. The Department
672 of Revenue may adjust the spacing and placement on the form of
673 the elements listed in this section as it considers necessary
674 based on changes in conditions necessitated by various taxing
675 authorities. If the elements are in the order listed, the
676 placement of the listed columns may be varied at the discretion
677 and expense of the property appraiser, and the property
678 appraiser may use printing technology and devices to complete
679 the form, the spacing, and the placement of the information in
680 the columns. In addition, the property appraiser may not include
681 in the mailing of the notice of ad valorem taxes and non-ad
682 valorem assessments additional information or items unless such
683 information or items explain a component of the notice or
684 provide information directly related to the assessment and
685 taxation of the property. A county officer may use a form other
686 than that provided by the department for purposes of this part,
687 but only if his or her office pays the related expenses and he
688 or she obtains prior written permission from the executive
689 director of the department; however, a county officer may not
690 use a form the substantive content of which is at variance with
691 the form prescribed by the department. The county officer may
692 continue to use such an approved form until the law that
693 specifies the form is amended or repealed or until the officer
694 receives written disapproval from the executive director.

695 (10) (a) If requested by the property appraiser ~~local~~
696 ~~governing board levying non-ad valorem assessments~~ and agreed to

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697 by the local governing board levying non-ad valorem assessments
698 ~~property appraiser~~, the notice specified in this section may
699 contain a notice of proposed or adopted non-ad valorem
700 assessments. If so agreed, the notice shall be titled:

701
702 NOTICE OF PROPOSED PROPERTY TAXES
703 AND PROPOSED OR ADOPTED
704 NON-AD VALOREM ASSESSMENTS
705 DO NOT PAY--THIS IS NOT A BILL
706

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

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

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

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

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

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

731 Section 18. Present subsections (6), (7), and (8) of
732 section 201.08, Florida Statutes, are redesignated as
733 subsections (7), (8), and (9), respectively, a new subsection
734 (6) is added to that section, and paragraph (b) of subsection
735 (1) of that section is republished, to read:

736 201.08 Tax on promissory or nonnegotiable notes, written
737 obligations to pay money, or assignments of wages or other
738 compensation; exception.—

739 (1)

740 (b) On mortgages, trust deeds, security agreements, or
741 other evidences of indebtedness filed or recorded in this state,
742 and for each renewal of the same, the tax shall be 35 cents on
743 each \$100 or fraction thereof of the indebtedness or obligation
744 evidenced thereby. Mortgages, including, but not limited to,
745 mortgages executed without the state and recorded in the state,
746 which incorporate the certificate of indebtedness, not otherwise
747 shown in separate instruments, are subject to the same tax at
748 the same rate. When there is both a mortgage, trust deed, or
749 security agreement and a note, certificate of indebtedness, or
750 obligation, the tax shall be paid on the mortgage, trust deed,
751 or security agreement at the time of recordation. A notation
752 shall be made on the note, certificate of indebtedness, or
753 obligation that the tax has been paid on the mortgage, trust
754 deed, or security agreement. If a mortgage, trust deed, security

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755 agreement, or other evidence of indebtedness is subsequently
756 filed or recorded in this state to evidence an indebtedness or
757 obligation upon which tax was paid under paragraph (a) or
758 subsection (2), tax shall be paid on the mortgage, trust deed,
759 security agreement, or other evidence of indebtedness on the
760 amount of the indebtedness or obligation evidenced which exceeds
761 the aggregate amount upon which tax was previously paid under
762 this paragraph and under paragraph (a) or subsection (2). If the
763 mortgage, trust deed, security agreement, or other evidence of
764 indebtedness subject to the tax levied by this section secures
765 future advances, as provided in s. 697.04, the tax shall be paid
766 at the time of recordation on the initial debt or obligation
767 secured, excluding future advances; at the time and so often as
768 any future advance is made, the tax shall be paid on all sums
769 then advanced regardless of where such advance is made.

770 Notwithstanding the aforestated general rule, any increase in
771 the amount of original indebtedness caused by interest accruing
772 under an adjustable rate note or mortgage having an initial
773 interest rate adjustment interval of not less than 6 months
774 shall be taxable as a future advance only to the extent such
775 increase is a computable sum certain when the document is
776 executed. Failure to pay the tax shall not affect the lien for
777 any such future advance given by s. 697.04, but any person who
778 fails or refuses to pay such tax due by him or her is guilty of
779 a misdemeanor of the first degree. The mortgage, trust deed, or
780 other instrument shall not be enforceable in any court of this
781 state as to any such advance unless and until the tax due
782 thereon upon each advance that may have been made thereunder has
783 been paid.

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784 (6) For a home equity conversion mortgage as defined in 12
785 C.F.R. s. 1026.33(a), only the principal limit available to the
786 borrower is subject to the tax imposed in this section. The
787 maximum claim amount and the stated mortgage amount are not
788 subject to the tax imposed in this section. As used in this
789 subsection, the term "principal limit" means the gross amount of
790 loan proceeds available to the borrower without consideration of
791 any use restrictions. For purposes of this subsection, the tax
792 must be calculated based on the principal limit amount
793 determined at the time of closing as evidenced by the recorded
794 mortgage or any supporting documents attached thereto.

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

802 Section 20. Section 201.21, Florida Statutes, is amended to
803 read:

804 201.21 Notes and other written obligations exempt under
805 certain conditions.—

806 (1) There shall be exempt from all excise taxes imposed by
807 this chapter all promissory notes, nonnegotiable notes, and
808 other written obligations to pay money bearing date subsequent
809 to July 1, 1955, hereinafter referred to as "principal
810 obligations," when the maker thereof shall pledge or deposit
811 with the payee or holder thereof pursuant to any agreement
812 commonly known as a wholesale warehouse mortgage agreement, as

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813 collateral security for the payment thereof, any collateral
814 obligation or obligations, as hereinafter defined, provided all
815 excise taxes imposed by this chapter upon or in respect to such
816 collateral obligation or obligations shall have been paid. If
817 the indebtedness evidenced by any such principal obligation
818 shall be in excess of the indebtedness evidenced by such
819 collateral obligation or obligations, the exemption provided by
820 this subsection ~~section~~ shall not apply to the amount of such
821 excess indebtedness; and, in such event, the excise taxes
822 imposed by this chapter shall apply and be paid only in respect
823 to such excess of indebtedness of such principal obligation. The
824 term "collateral obligation" as used in this subsection ~~section~~
825 means any note, bond, or other written obligation to pay money
826 secured by mortgage, deed of trust, or other lien upon real or
827 personal property. The pledging of a specific collateral
828 obligation to secure a specific principal obligation, if
829 required under the terms of the agreement, shall not invalidate
830 the exemption provided by this subsection ~~section~~. The temporary
831 removal of the document or documents representing one or more
832 collateral obligations for a reasonable commercial purpose, for
833 a period not exceeding 60 days, shall not invalidate the
834 exemption provided by this subsection ~~section~~.

835 (2) There shall be exempt from all excise taxes imposed by
836 this chapter all non-interest-bearing promissory notes, non-
837 interest-bearing nonnegotiable notes, or non-interest-bearing
838 written obligations to pay money, or assignments of salaries,
839 wages, or other compensation made, executed, delivered, sold,
840 transferred, or assigned in the state, and for each renewal of
841 the same, of \$3,500 or less, when given by a customer to an

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842 alarm system contractor, as defined in s. 489.505, in connection
843 with the sale of an alarm system as defined in s. 489.505.

844 Section 21. Paragraph (d) of subsection (2) of section
845 212.0306, Florida Statutes, is amended to read:

846 212.0306 Local option food and beverage tax; procedure for
847 levying; authorized uses; administration.—

848 (2)

849 (d) Sales in cities or towns presently imposing a municipal
850 resort tax as authorized by chapter 67-930, Laws of Florida, are
851 exempt from the taxes authorized by subsection (1); however, the
852 tax authorized by paragraph (1)(b) may be levied in such city or
853 town if the governing authority of the city or town adopts an
854 ordinance that is subsequently approved by a majority of the
855 registered electors in such city or town voting in at a
856 referendum held at a general election as defined in s. 97.021.
857 Any tax levied in a city or town pursuant to this paragraph
858 takes effect on the first day of January following the general
859 election in which the ordinance was approved. A referendum to
860 reenact an expiring tax authorized under this paragraph must be
861 held at a general election occurring within the 48-month period
862 immediately preceding the effective date of the reenacted tax,
863 and the referendum may appear on the ballot only once within the
864 48-month period.

865 Section 22. Paragraph (a) of subsection (4) of section
866 212.055, Florida Statutes, is amended to read:

867 212.055 Discretionary sales surtaxes; legislative intent;
868 authorization and use of proceeds.—It is the legislative intent
869 that any authorization for imposition of a discretionary sales
870 surtax shall be published in the Florida Statutes as a

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871 subsection of this section, irrespective of the duration of the
 872 levy. Each enactment shall specify the types of counties
 873 authorized to levy; the rate or rates which may be imposed; the
 874 maximum length of time the surtax may be imposed, if any; the
 875 procedure which must be followed to secure voter approval, if
 876 required; the purpose for which the proceeds may be expended;
 877 and such other requirements as the Legislature may provide.
 878 Taxable transactions and administrative procedures shall be as
 879 provided in s. 212.054.

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

881 (a)1. The governing body in each county that ~~the government~~
 882 ~~of which is not consolidated with that of one or more~~
 883 ~~municipalities,~~ which has a population of at least 800,000
 884 residents and is not authorized to levy a surtax under
 885 subsection (5), may levy, pursuant to an ordinance either
 886 approved by an extraordinary vote of the governing body or
 887 conditioned to take effect only upon approval by a majority vote
 888 of the electors of the county voting in a referendum, a
 889 discretionary sales surtax at a rate that may not exceed 0.5
 890 percent.

891 2. If the ordinance is conditioned on a referendum, a
 892 statement that includes a brief and general description of the
 893 purposes to be funded by the surtax and that conforms to the
 894 requirements of s. 101.161 shall be placed on the ballot by the
 895 governing body of the county. The following questions shall be
 896 placed on the ballot:

897
 898 FOR THE. . . .CENTS TAX
 899 AGAINST THE. . . .CENTS TAX

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900

901 3. The ordinance adopted by the governing body providing
902 for the imposition of the surtax shall set forth a plan for
903 providing health care services to qualified residents, as
904 defined in subparagraph 4. Such plan and subsequent amendments
905 to it shall fund a broad range of health care services for both
906 indigent persons and the medically poor, including, but not
907 limited to, primary care and preventive care as well as hospital
908 care. The plan must also address the services to be provided by
909 the Level I trauma center. It shall emphasize a continuity of
910 care in the most cost-effective setting, taking into
911 consideration both a high quality of care and geographic access.
912 Where consistent with these objectives, it shall include,
913 without limitation, services rendered by physicians, clinics,
914 community hospitals, mental health centers, and alternative
915 delivery sites, as well as at least one regional referral
916 hospital where appropriate. It shall provide that agreements
917 negotiated between the county and providers, including hospitals
918 with a Level I trauma center, will include reimbursement
919 methodologies that take into account the cost of services
920 rendered to eligible patients, recognize hospitals that render a
921 disproportionate share of indigent care, provide other
922 incentives to promote the delivery of charity care, promote the
923 advancement of technology in medical services, recognize the
924 level of responsiveness to medical needs in trauma cases, and
925 require cost containment including, but not limited to, case
926 management. It must also provide that any hospitals that are
927 owned and operated by government entities on May 21, 1991, must,
928 as a condition of receiving funds under this subsection, afford

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929 public access equal to that provided under s. 286.011 as to
930 meetings of the governing board, the subject of which is
931 budgeting resources for the rendition of charity care as that
932 term is defined in the Florida Hospital Uniform Reporting System
933 (FHURS) manual referenced in s. 408.07. The plan shall also
934 include innovative health care programs that provide cost-
935 effective alternatives to traditional methods of service
936 delivery and funding.

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

939 a. Qualified as indigent persons as certified by the
940 authorizing county;

941 b. Certified by the authorizing county as meeting the
942 definition of the medically poor, defined as persons having
943 insufficient income, resources, and assets to provide the needed
944 medical care without using resources required to meet basic
945 needs for shelter, food, clothing, and personal expenses; or not
946 being eligible for any other state or federal program, or having
947 medical needs that are not covered by any such program; or
948 having insufficient third-party insurance coverage. In all
949 cases, the authorizing county is intended to serve as the payor
950 of last resort; or

951 c. Participating in innovative, cost-effective programs
952 approved by the authorizing county.

953 5. Moneys collected pursuant to this paragraph remain the
954 property of the state and shall be distributed by the Department
955 of Revenue on a regular and periodic basis to the clerk of the
956 circuit court as ex officio custodian of the funds of the
957 authorizing county. The clerk of the circuit court shall:

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- 958 a. Maintain the moneys in an indigent health care trust
959 fund;
- 960 b. Invest any funds held on deposit in the trust fund
961 pursuant to general law;
- 962 c. Disburse the funds, including any interest earned, to
963 any provider of health care services, as provided in
964 subparagraphs 3. and 4., upon directive from the authorizing
965 county. However, if a county has a population of at least
966 800,000 residents and has levied the surtax authorized in this
967 paragraph, notwithstanding any directive from the authorizing
968 county, on October 1 of each calendar year, the clerk of the
969 court shall issue a check in the amount of \$6.5 million to a
970 hospital in its jurisdiction that has a Level I trauma center or
971 shall issue a check in the amount of \$3.5 million to a hospital
972 in its jurisdiction that has a Level I trauma center if that
973 county enacts and implements a hospital lien law in accordance
974 with chapter 98-499, Laws of Florida. The issuance of the checks
975 on October 1 of each year is provided in recognition of the
976 Level I trauma center status and shall be in addition to the
977 base contract amount received during fiscal year 1999-2000 and
978 any additional amount negotiated to the base contract. If the
979 hospital receiving funds for its Level I trauma center status
980 requests such funds to be used to generate federal matching
981 funds under Medicaid, the clerk of the court shall instead issue
982 a check to the Agency for Health Care Administration to
983 accomplish that purpose to the extent that it is allowed through
984 the General Appropriations Act; and
- 985 d. Prepare on a biennial basis an audit of the trust fund
986 specified in sub-subparagraph a. Commencing February 1, 2004,

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987 such audit shall be delivered to the governing body and to the
988 chair of the legislative delegation of each authorizing county.

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

993 Section 23. Paragraph (b) of subsection (1) and paragraph
994 (b) of subsection (4) of section 212.11, Florida Statutes, are
995 amended to read:

996 212.11 Tax returns and regulations.—

997 (1)

998 (b)1. For the purpose of ascertaining the amount of tax
999 payable under this chapter, it shall be the duty of all dealers
1000 to file a return and remit the tax, on or before the 20th day of
1001 the month, to the department, upon forms prepared and furnished
1002 by it or in a format prescribed by it. Such return must show the
1003 rentals, admissions, gross sales, or purchases, as the case may
1004 be, arising from all leases, rentals, admissions, sales, or
1005 purchases taxable under this chapter during the preceding
1006 calendar month.

1007 2. Notwithstanding subparagraph 1. and in addition to any
1008 extension or waiver ordered pursuant to s. 213.055, a dealer is
1009 granted an automatic 10-calendar-day extension after the due
1010 date for filing a return and remitting the tax if all of the
1011 following conditions are met:

1012 a. The Governor has ordered or proclaimed a declaration of
1013 a state of emergency pursuant to s. 252.36.

1014 b. The declaration is the first declaration for the event
1015 giving rise to the state of emergency or expands the counties

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1016 covered by the initial state of emergency without extending or
1017 renewing the period of time covered by the first declaration of
1018 a state of emergency.

1019 c. The first day of the period covered by the first
1020 declaration for the event giving rise to the state of emergency
1021 is within 5 business days before the 20th day of the month.

1022 (4)

1023 (b)1. The amount of any estimated tax shall be due,
1024 payable, and remitted by electronic funds transfer by the 20th
1025 day of the month for which it is estimated. The difference
1026 between the amount of estimated tax paid and the actual amount
1027 of tax due under this chapter for such month shall be due and
1028 payable by the first day of the following month and remitted by
1029 electronic funds transfer by the 20th day thereof.

1030 2. Notwithstanding subparagraph 1. and in addition to any
1031 extension or waiver ordered pursuant to s. 213.055, a dealer
1032 with a certificate of registration issued under s. 212.18 to
1033 engage in or conduct business in a county to which an emergency
1034 declaration applies in sub-subparagraph b. is granted an
1035 automatic 10-calendar-day extension after the due date for
1036 filing a return and remitting the tax if all of the following
1037 conditions are met:

1038 a. The Governor has ordered or proclaimed a declaration of
1039 a state of emergency pursuant to s. 252.36.

1040 b. The declaration is the first declaration for the event
1041 giving rise to the state of emergency or expands the counties
1042 covered by the initial state of emergency without extending or
1043 renewing the period of time covered by the first declaration of
1044 a state of emergency.

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1045 c. The first day of the period covered by the first
1046 declaration for the event giving rise to the state of emergency
1047 is within 5 business days before the 20th day of the month.

1048 Section 24. Effective January 1, 2025, paragraph (a) of
1049 subsection (1) of section 212.12, Florida Statutes, is amended
1050 to read:

1051 212.12 Dealer's credit for collecting tax; penalties for
1052 noncompliance; powers of Department of Revenue in dealing with
1053 delinquents; rounding; records required.—

1054 (1) (a) Notwithstanding any other law and for the purpose of
1055 compensating persons granting licenses for and the lessors of
1056 real and personal property taxed hereunder, for the purpose of
1057 compensating dealers in tangible personal property, for the
1058 purpose of compensating dealers providing communication services
1059 and taxable services, for the purpose of compensating owners of
1060 places where admissions are collected, and for the purpose of
1061 compensating remitters of any taxes or fees reported on the same
1062 documents utilized for the sales and use tax, as compensation
1063 for the keeping of prescribed records, filing timely tax
1064 returns, and the proper accounting and remitting of taxes by
1065 them, such seller, person, lessor, dealer, owner, and remitter
1066 who files the return required pursuant to s. 212.11 only by
1067 electronic means and who pays the amount due on such return only
1068 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the
1069 amount of the tax due, accounted for, and remitted to the
1070 department in the form of a deduction. However, if the amount of
1071 the tax due and remitted to the department by electronic means
1072 for the reporting period is less than \$45, the allowance is
1073 limited to the amount of tax due ~~exceeds \$1,200, an allowance is~~

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1074 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of
1075 this paragraph, the term "electronic means" has the same meaning
1076 as provided in s. 213.755(2)(c).

1077 Section 25. Paragraph (d) of subsection (6) of section
1078 212.20, Florida Statutes, is amended to read:

1079 212.20 Funds collected, disposition; additional powers of
1080 department; operational expense; refund of taxes adjudicated
1081 unconstitutionally collected.—

1082 (6) Distribution of all proceeds under this chapter and ss.
1083 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1084 (d) The proceeds of all other taxes and fees imposed
1085 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1086 and (2)(b) shall be distributed as follows:

1087 1. In any fiscal year, the greater of \$500 million, minus
1088 an amount equal to 4.6 percent of the proceeds of the taxes
1089 collected pursuant to chapter 201, or 5.2 percent of all other
1090 taxes and fees imposed pursuant to this chapter or remitted
1091 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1092 monthly installments into the General Revenue Fund.

1093 2. After the distribution under subparagraph 1., 8.9744
1094 percent of the amount remitted by a sales tax dealer located
1095 within a participating county pursuant to s. 218.61 shall be
1096 transferred into the Local Government Half-cent Sales Tax
1097 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1098 transferred shall be reduced by 0.1 percent, and the department
1099 shall distribute this amount to the Public Employees Relations
1100 Commission Trust Fund less \$5,000 each month, which shall be
1101 added to the amount calculated in subparagraph 3. and
1102 distributed accordingly.

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1103 3. After the distribution under subparagraphs 1. and 2.,
1104 0.0966 percent shall be transferred to the Local Government
1105 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1106 to s. 218.65.

1107 4. After the distributions under subparagraphs 1., 2., and
1108 3., 2.0810 percent of the available proceeds shall be
1109 transferred monthly to the Revenue Sharing Trust Fund for
1110 Counties pursuant to s. 218.215.

1111 5. After the distributions under subparagraphs 1., 2., and
1112 3., 1.3653 percent of the available proceeds shall be
1113 transferred monthly to the Revenue Sharing Trust Fund for
1114 Municipalities pursuant to s. 218.215. If the total revenue to
1115 be distributed pursuant to this subparagraph is at least as
1116 great as the amount due from the Revenue Sharing Trust Fund for
1117 Municipalities and the former Municipal Financial Assistance
1118 Trust Fund in state fiscal year 1999-2000, no municipality shall
1119 receive less than the amount due from the Revenue Sharing Trust
1120 Fund for Municipalities and the former Municipal Financial
1121 Assistance Trust Fund in state fiscal year 1999-2000. If the
1122 total proceeds to be distributed are less than the amount
1123 received in combination from the Revenue Sharing Trust Fund for
1124 Municipalities and the former Municipal Financial Assistance
1125 Trust Fund in state fiscal year 1999-2000, each municipality
1126 shall receive an amount proportionate to the amount it was due
1127 in state fiscal year 1999-2000.

1128 6. Of the remaining proceeds:

1129 a. In each fiscal year, the sum of \$29,915,500 shall be
1130 divided into as many equal parts as there are counties in the
1131 state, and one part shall be distributed to each county. The

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1132 distribution among the several counties must begin each fiscal
1133 year on or before January 5th and continue monthly for a total
1134 of 4 months. If a local or special law required that any moneys
1135 accruing to a county in fiscal year 1999-2000 under the then-
1136 existing provisions of s. 550.135 be paid directly to the
1137 district school board, special district, or a municipal
1138 government, such payment must continue until the local or
1139 special law is amended or repealed. The state covenants with
1140 holders of bonds or other instruments of indebtedness issued by
1141 local governments, special districts, or district school boards
1142 before July 1, 2000, that it is not the intent of this
1143 subparagraph to adversely affect the rights of those holders or
1144 relieve local governments, special districts, or district school
1145 boards of the duty to meet their obligations as a result of
1146 previous pledges or assignments or trusts entered into which
1147 obligated funds received from the distribution to county
1148 governments under then-existing s. 550.135. This distribution
1149 specifically is in lieu of funds distributed under s. 550.135
1150 before July 1, 2000.

1151 b. The department shall distribute \$166,667 monthly to each
1152 applicant certified as a facility for a new or retained
1153 professional sports franchise pursuant to s. 288.1162. Up to
1154 \$41,667 shall be distributed monthly by the department to each
1155 certified applicant as defined in s. 288.11621 for a facility
1156 for a spring training franchise. However, not more than \$416,670
1157 may be distributed monthly in the aggregate to all certified
1158 applicants for facilities for spring training franchises.
1159 Distributions begin 60 days after such certification and
1160 continue for not more than 30 years, except as otherwise

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1161 provided in s. 288.11621. A certified applicant identified in
1162 this sub-subparagraph may not receive more in distributions than
1163 expended by the applicant for the public purposes provided in s.
1164 288.1162(5) or s. 288.11621(3).

1165 c. The department shall distribute up to \$83,333 monthly to
1166 each certified applicant as defined in s. 288.11631 for a
1167 facility used by a single spring training franchise, or up to
1168 \$166,667 monthly to each certified applicant as defined in s.
1169 288.11631 for a facility used by more than one spring training
1170 franchise. Monthly distributions begin 60 days after such
1171 certification or July 1, 2016, whichever is later, and continue
1172 for not more than 20 years to each certified applicant as
1173 defined in s. 288.11631 for a facility used by a single spring
1174 training franchise or not more than 25 years to each certified
1175 applicant as defined in s. 288.11631 for a facility used by more
1176 than one spring training franchise. A certified applicant
1177 identified in this sub-subparagraph may not receive more in
1178 distributions than expended by the applicant for the public
1179 purposes provided in s. 288.11631(3).

1180 d. The department shall distribute \$15,333 monthly to the
1181 State Transportation Trust Fund.

1182 e.(I) On or before July 25, 2021, August 25, 2021, and
1183 September 25, 2021, the department shall distribute \$324,533,334
1184 in each of those months to the Unemployment Compensation Trust
1185 Fund, less an adjustment for refunds issued from the General
1186 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1187 distribution. The adjustments made by the department to the
1188 total distributions shall be equal to the total refunds made
1189 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be

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1190 subtracted from any single distribution exceeds the
1191 distribution, the department may not make that distribution and
1192 must subtract the remaining balance from the next distribution.

1193 (II) Beginning July 2022, and on or before the 25th day of
1194 each month, the department shall distribute \$90 million monthly
1195 to the Unemployment Compensation Trust Fund.

1196 (III) If the ending balance of the Unemployment
1197 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1198 of any month, as determined from United States Department of the
1199 Treasury data, the Office of Economic and Demographic Research
1200 shall certify to the department that the ending balance of the
1201 trust fund exceeds such amount.

1202 (IV) This sub-subparagraph is repealed, and the department
1203 shall end monthly distributions under sub-sub-subparagraph (II),
1204 on the date the department receives certification under sub-sub-
1205 subparagraph (III).

1206 f. Beginning July 1, 2023, in each fiscal year, the
1207 department shall distribute \$27.5 million to the Florida
1208 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1209 for further distribution in accordance with s. 571.265. ~~This~~
1210 ~~sub-subparagraph is repealed June 30, 2025.~~

1211 7. All other proceeds must remain in the General Revenue
1212 Fund.

1213 Section 26. Subsection (8) of section 220.02, Florida
1214 Statutes, is amended to read:

1215 220.02 Legislative intent.—

1216 (8) It is the intent of the Legislature that credits
1217 against either the corporate income tax or the franchise tax be
1218 applied in the following order: those enumerated in s. 631.828,

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1219 those enumerated in s. 220.191, those enumerated in s. 220.181,
1220 those enumerated in s. 220.183, those enumerated in s. 220.182,
1221 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1222 those enumerated in s. 220.184, those enumerated in s. 220.186,
1223 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1224 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1225 those enumerated in s. 220.1876, those enumerated in s.
1226 220.1877, those enumerated in s. 220.1878, those enumerated in
1227 s. 220.193, those enumerated in former s. 288.9916, those
1228 enumerated in former s. 220.1899, those enumerated in former s.
1229 220.194, those enumerated in s. 220.196, those enumerated in s.
1230 220.198, those enumerated in s. 220.1915, those enumerated in s.
1231 220.199, ~~and~~ those enumerated in s. 220.1991, and those
1232 enumerated in s. 220.1992.

1233 Section 27. Effective upon this act becoming a law,
1234 paragraph (n) of subsection (1) and paragraph (c) of subsection
1235 (2) of section 220.03, Florida Statutes, are amended to read:

1236 220.03 Definitions.—

1237 (1) SPECIFIC TERMS.—When used in this code, and when not
1238 otherwise distinctly expressed or manifestly incompatible with
1239 the intent thereof, the following terms shall have the following
1240 meanings:

1241 (n) "Internal Revenue Code" means the United States
1242 Internal Revenue Code of 1986, as amended and in effect on
1243 January 1, 2024 ~~2023~~, except as provided in subsection (3).

1244 (2) DEFINITIONAL RULES.—When used in this code and neither
1245 otherwise distinctly expressed nor manifestly incompatible with
1246 the intent thereof:

1247 (c) Any term used in this code has the same meaning as when

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1248 used in a comparable context in the Internal Revenue Code and
1249 other statutes of the United States relating to federal income
1250 taxes, as such code and statutes are in effect on January 1,
1251 2024 ~~2023~~. However, if subsection (3) is implemented, the
1252 meaning of a term shall be taken at the time the term is applied
1253 under this code.

1254 Section 28. (1) The amendment made by this act to s.
1255 220.03, Florida Statutes, operates retroactively to January 1,
1256 2024.

1257 (2) This section shall take effect upon becoming a law.

1258 Section 29. Paragraph (b) of subsection (1) and subsections
1259 (3) and (4) of section 220.1915, Florida Statutes, are amended
1260 to read:

1261 220.1915 Credit for qualified railroad reconstruction or
1262 replacement expenditures.—

1263 (1) For purposes of this section:

1264 (b) "Qualifying railroad" means any ~~taxpayer that was a~~
1265 Class II or Class III railroad operating in this state on the
1266 last day of the taxable year for which the credit is claimed,
1267 pursuant to the classifications in effect for that year as set
1268 by the United States Surface Transportation Board or its
1269 successor.

1270 (3) (a) A qualifying railroad must submit to the department
1271 ~~with its return~~ an application including any documentation or
1272 information required by the department to demonstrate
1273 eligibility for the credit allowed under this section. The
1274 application may be submitted no later than 120 days following
1275 the conclusion of the taxable year in which qualified
1276 expenditures were incurred.

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1277 ~~(b) If the qualifying railroad is not a taxpayer under this~~
1278 ~~chapter, the qualifying railroad must submit the required~~
1279 ~~application including any documentation or information required~~
1280 ~~by the department directly to the department no later than May 1~~
1281 ~~of the calendar year following the year in which the qualified~~
1282 ~~expenditures were made, in accordance with rules adopted by the~~
1283 ~~department.~~

1284 ~~(e)~~ The qualifying railroad must include an affidavit
1285 certifying that all information contained in the application is
1286 true and correct, and supporting documentation must include any
1287 relevant information, as determined by the department, to verify
1288 eligibility of qualified expenditures made in this state for the
1289 credit allowed under this section. The supporting documentation
1290 must include, but is not limited to, the following:

1291 1. The number of track miles owned or leased in this state
1292 by the qualifying railroad;

1293 2. A description of qualified expenditures; and

1294 3. Financial records necessary to verify the accuracy of
1295 the information submitted pursuant to this subsection ~~a copy of~~
1296 ~~any Internal Revenue Service Form 8900, or its equivalent, if~~
1297 ~~such documentation was filed with the Internal Revenue Service~~
1298 ~~for any credit under 26 U.S.C. s. 45C for which the federal~~
1299 ~~credit related in whole or in part to the qualified expenditures~~
1300 ~~in this state for which the credit is sought.~~

1301 ~~(d) If the qualifying railroad is a taxpayer under this~~
1302 ~~chapter and the credit earned exceeds the taxpayer's liability~~
1303 ~~under this chapter for that year, or if the qualifying railroad~~
1304 ~~is not a taxpayer under this chapter,~~

1305 (c) The department must issue a letter to the qualifying

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1306 railroad within 45 ~~30~~ days after receipt of the completed
 1307 application indicating the amount of the approved credit
 1308 ~~available for carryover or transfer in accordance with~~
 1309 ~~subsection (4).~~

1310 (d) ~~(e)~~ The department may consult with the Department of
 1311 Transportation regarding the qualifications, ownership, or
 1312 classification of any qualifying railroad applying for a credit
 1313 under this section. The Department of Transportation shall
 1314 provide technical assistance, when requested by the department,
 1315 on any technical audits performed pursuant to this section.

1316 (4) (a) If the credit granted under this section is not
 1317 fully used in the any one taxable year in which the credit is
 1318 earned because of insufficient tax liability on the part of the
 1319 qualifying railroad, ~~or because the qualifying railroad is not~~
 1320 ~~subject to tax under this chapter,~~ the unused amount may be
 1321 carried forward for a period not to exceed 5 taxable years or
 1322 the qualifying railroad may transfer all or a portion of the tax
 1323 credit earned may be transferred in accordance with paragraph
 1324 (b). The carryover or transferred credit may be used in the
 1325 taxable year in which the credit is earned or any of the 5
 1326 subsequent taxable years, when the tax imposed by this chapter
 1327 for that taxable year exceeds the credit for which the
 1328 qualifying railroad or transferee under paragraph (b) is
 1329 eligible in that taxable year under this subsection, after
 1330 applying the other credits and unused carryovers in the order
 1331 provided by s. 220.02(8).

1332 (b)1. The credit under this section may be transferred:

1333 a. By written agreement to a taxpayer subject to the tax
 1334 under this chapter ~~and that either transports property using the~~

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1335 ~~rail facilities of the qualifying railroad or furnishes~~
 1336 ~~railroad-related property or services to any railroad operating~~
 1337 ~~in this state, or is a railroad, as those terms are defined in~~
 1338 ~~26 C.F.R. s. 1.45G-1(b); and~~

1339 b. At any time during the 5 taxable years following the
 1340 taxable year the credit was originally earned by the qualifying
 1341 railroad.

1342 2. The written agreement required for transfer under this
 1343 paragraph shall:

1344 a. Be filed jointly by the qualifying railroad and the
 1345 transferee with the department within 30 days after the
 1346 transfer, in accordance with rules adopted by the department;
 1347 and

1348 b. Contain all of the following information: the name,
 1349 address, and taxpayer identification number for the qualifying
 1350 railroad and the transferee; the amount of the credit being
 1351 transferred; the taxable year in which the credit was originally
 1352 earned by the qualifying railroad; and the remaining taxable
 1353 years for which the credit may be claimed.

1354 Section 30. Section 220.1992, Florida Statutes, is created
 1355 to read:

1356 220.1992 Individuals with Unique Abilities Tax Credit
 1357 Program.—

1358 (1) For purposes of this section, the term:

1359 (a) "Qualified employee" means an individual who has a
 1360 disability, as that term is defined in s. 413.801, and has been
 1361 employed for at least 6 months by a qualified taxpayer.

1362 (b) "Qualified taxpayer" means a taxpayer who employs a
 1363 qualified employee at a business located in this state.

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1364 (2) For a taxable year beginning on or after January 1,
1365 2024, a qualified taxpayer is eligible for a credit against the
1366 tax imposed by this chapter in an amount up to \$1,000 for each
1367 qualified employee such taxpayer employed during the taxable
1368 year. The tax credit shall equal one dollar for each hour the
1369 qualified employee worked during the taxable year, up to 1,000
1370 hours.

1371 (3) (a) The department may adopt rules governing the manner
1372 and form of applications for the tax credit and establishing
1373 requirements for the proper administration of the tax credit.
1374 The form must include an affidavit certifying that all
1375 information contained within the application is true and correct
1376 and must require the taxpayer to specify the number of qualified
1377 employees for whom a credit under this section is being claimed
1378 and the number of hours each qualified employee worked during
1379 the taxable year.

1380 (b) The department must approve the tax credit prior to the
1381 taxpayer taking the credit on a return. The department must
1382 approve credits on a first-come, first-served basis. If the
1383 department determines that an application is incomplete, the
1384 department shall notify the taxpayer in writing and the taxpayer
1385 shall have 30 days after receiving such notification to correct
1386 any deficiency. If corrected in a timely manner, the application
1387 must be deemed completed as of the date the application was
1388 first submitted.

1389 (c) A taxpayer may not claim a tax credit of more than
1390 \$10,000 under this section in any one taxable year.

1391 (d) A taxpayer may carry forward any unused portion of a
1392 tax credit under this section for up to 5 taxable years. The

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1393 carryover may be used in a subsequent year when the tax imposed
1394 by this chapter for such year exceeds the credit for such year
1395 under this section after applying the other credits and unused
1396 credit carryovers in the order provided in s. 220.02(8).

1397 (4) The combined total amount of tax credits which may be
1398 granted under this section is \$5 million in each of state fiscal
1399 years 2024-2025, 2025-2026, and 2026-2027.

1400 (5) The department may consult with the Department of
1401 Commerce and the Agency for Persons with Disabilities to
1402 determine if an individual is a qualified employee. The
1403 Department of Commerce and the Agency for Persons with
1404 Disabilities shall provide technical assistance, when requested
1405 by the department, on any such question.

1406 Section 31. Present paragraphs (c) and (d) of subsection
1407 (2) of section 220.222, Florida Statutes, are redesignated as
1408 paragraphs (d) and (e), respectively, and a new paragraph (c) is
1409 added to that subsection, to read:

1410 220.222 Returns; time and place for filing.—

1411 (2)

1412 (c) When a taxpayer has been granted an extension or
1413 extensions of time within which to file its federal income tax
1414 return for any taxable year due to a federally declared disaster
1415 that included locations within this state, and if the
1416 requirements of s. 220.32 are met, the due date of the return
1417 required under this code is automatically extended to 15
1418 calendar days after the due date for such taxpayer's federal
1419 income tax return, including any extensions provided for such
1420 return for a federally declared disaster. Nothing in this
1421 paragraph affects the authority of the executive director to

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1422 order an extension or waiver pursuant to s. 213.055(2).

1423 Section 32. Subsection (2) and paragraphs (a) and (b) of
1424 subsection (5) of section 402.62, Florida Statutes, are amended
1425 to read:

1426 402.62 Strong Families Tax Credit.—

1427 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1428 (a) The Department of Children and Families shall designate
1429 as an eligible charitable organization an organization that
1430 meets all of the following requirements:

1431 1. Is exempt from federal income taxation under s.
1432 501(c)(3) of the Internal Revenue Code.

1433 2. Is a Florida entity formed under chapter 605, chapter
1434 607, or chapter 617 and whose principal office is located in
1435 this state.

1436 3. Receives referrals from Department of Children and
1437 Families child protective investigators to provide direct
1438 services and support to at-risk children and families.

1439 4. Provides services to:

1440 a. Prevent child abuse, neglect, abandonment, or
1441 exploitation;

1442 b. Assist fathers in learning and improving parenting
1443 skills or to engage absent fathers in being more engaged in
1444 their children's lives;

1445 ~~c. Provide books to the homes of children eligible for a~~
1446 ~~federal free or reduced-price meals program or those testing~~
1447 ~~below grade level in kindergarten through grade 5;~~

1448 ~~d.~~ Assist families with children who have a chronic illness
1449 or a physical, intellectual, developmental, or emotional
1450 disability; or

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1451 ~~d.e.~~ Provide workforce development services to families of
1452 children eligible for a federal free or reduced-price meals
1453 program.

1454 5.4. Provides to the Department of Children and Families
1455 accurate information, including, at a minimum, a description of
1456 the services provided by the organization which are eligible for
1457 funding under this section; the total number of individuals
1458 served through those services during the last calendar year and
1459 the number served during the last calendar year using funding
1460 under this section; basic financial information regarding the
1461 organization and services eligible for funding under this
1462 section; outcomes for such services; and contact information for
1463 the organization.

1464 6.5. Annually submits a statement, signed under penalty of
1465 perjury by a current officer of the organization, that the
1466 organization meets all criteria to qualify as an eligible
1467 charitable organization, has fulfilled responsibilities under
1468 this section for the previous fiscal year if the organization
1469 received any funding through this credit during the previous
1470 year, and intends to fulfill its responsibilities during the
1471 upcoming year.

1472 7.6. Provides any documentation requested by the Department
1473 of Children and Families to verify eligibility as an eligible
1474 charitable organization or compliance with this section.

1475 (b) The Department of Children and Families may not
1476 designate as an eligible charitable organization an organization
1477 that:

1478 1. Provides abortions or pays for or provides coverage for
1479 abortions; or

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1480 2. Has received more than 50 percent of its total annual
1481 revenue from a federal, state, or local governmental agency ~~the~~
1482 ~~Department of Children and Families~~, either directly or via a
1483 contractor of such an agency ~~the department~~, in the prior fiscal
1484 year.

1485 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
1486 AND LIMITATIONS.—

1487 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
1488 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

1489 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an
1490 application to the Department of Revenue for a tax credit or
1491 credits to be taken under one or more of s. 211.0253, s.
1492 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
1493 at 9 a.m. on the first day of the calendar year that is not a
1494 Saturday, Sunday, or legal holiday.

1495 1. The taxpayer shall specify in the application each tax
1496 for which the taxpayer requests a credit and the applicable
1497 taxable year for a credit under s. 220.1877 or s. 624.51057 or
1498 the applicable state fiscal year for a credit under s. 211.0253,
1499 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
1500 taxpayer may apply for a credit to be used for a prior taxable
1501 year before the date the taxpayer is required to file a return
1502 for that year pursuant to s. 220.222. For purposes of s.
1503 624.51057, a taxpayer may apply for a credit to be used for a
1504 prior taxable year before the date the taxpayer is required to
1505 file a return for that prior taxable year pursuant to ss.
1506 624.509 and 624.5092. The application must specify the eligible
1507 charitable organization to which the proposed contribution will
1508 be made. The Department of Revenue shall approve tax credits on

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1509 a first-come, first-served basis and must obtain the division's
1510 approval before approving a tax credit under s. 561.1213.

1511 2. Within 10 days after approving or denying an
1512 application, the Department of Revenue shall provide a copy of
1513 its approval or denial letter to the eligible charitable
1514 organization specified by the taxpayer in the application.

1515 Section 33. For the \$20 million in additional credit under
1516 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
1517 pursuant to changes made by this act, a taxpayer may submit an
1518 application to the Department of Revenue beginning at 9 a.m. on
1519 July 1, 2024.

1520 Section 34. Present paragraph (b) of subsection (1) of
1521 section 561.121, Florida Statutes, is redesignated as paragraph
1522 (c), and a new paragraph (b) is added to that subsection, to
1523 read:

1524 561.121 Deposit of revenue.—

1525 (1) All state funds collected pursuant to ss. 563.05,
1526 564.06, 565.02(9), and 565.12 shall be paid into the State
1527 Treasury and disbursed in the following manner:

1528 (b) After the required distribution to the Alcoholic
1529 Beverage and Tobacco Trust Fund pursuant to paragraph (a),
1530 \$416,667 shall be distributed monthly to each of the following:

1531 1. The Sylvester Comprehensive Cancer Center at the
1532 University of Miami;

1533 2. The Board of Directors of the University of Florida
1534 Shands Cancer Center; and

1535 3. The Mayo Clinic Cancer Center in Jacksonville.

1536
1537 These funds are appropriated monthly, to be used for lawful

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1538 purposes, including constructing, furnishing, equipping,
1539 financing, operating, and maintaining cancer research and
1540 clinical and related facilities, and furnishing, equipping,
1541 operating, and maintaining other properties owned or leased by
1542 the Sylvester Comprehensive Cancer Center at the University of
1543 Miami, the University of Florida Shands Cancer Center, and the
1544 Mayo Clinic Cancer Center in Jacksonville. This paragraph is
1545 repealed June 30, 2054.

1546 Section 35. Notwithstanding the expiration date in section
1547 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
1548 Statutes, is reenacted to read:

1549 571.26 Florida Agricultural Promotional Campaign Trust
1550 Fund.—There is hereby created the Florida Agricultural
1551 Promotional Campaign Trust Fund within the Department of
1552 Agriculture and Consumer Services to receive all moneys related
1553 to the Florida Agricultural Promotional Campaign. Moneys
1554 deposited in the trust fund shall be appropriated for the sole
1555 purpose of implementing the Florida Agricultural Promotional
1556 Campaign, except for money deposited in the trust fund pursuant
1557 to s. 212.20(6)(d)6.h., which shall be held separately and used
1558 solely for the purposes identified in s. 571.265.

1559 Section 36. Section 41 of chapter 2023-157, Laws of
1560 Florida, is repealed.

1561 Section 37. Subsection (5) of section 571.265, Florida
1562 Statutes, is amended to read:

1563 571.265 Promotion of Florida thoroughbred breeding and of
1564 thoroughbred racing at Florida thoroughbred tracks; distribution
1565 of funds.—

1566 ~~(5) This section is repealed July 1, 2025, unless reviewed~~

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1567 ~~and saved from repeal by the Legislature.~~

1568 Section 38. Paragraph (d) is added to subsection (1) of
1569 section 624.509, Florida Statutes, to read:

1570 624.509 Premium tax; rate and computation.—

1571 (1) In addition to the license taxes provided for in this
1572 chapter, each insurer shall also annually, and on or before
1573 March 1 in each year, except as to wet marine and transportation
1574 insurance taxed under s. 624.510, pay to the Department of
1575 Revenue a tax on insurance premiums, premiums for title
1576 insurance, or assessments, including membership fees and policy
1577 fees and gross deposits received from subscribers to reciprocal
1578 or interinsurance agreements, and on annuity premiums or
1579 considerations, received during the preceding calendar year, the
1580 amounts thereof to be determined as set forth in this section,
1581 to wit:

1582 (d) An insurance policy, contract, or endorsement providing
1583 personal or commercial lines coverage for the peril of flood or
1584 excess coverage for the peril of flood on any structure or the
1585 contents of personal property contained therein which provides
1586 coverage for a 12 month period with an effective date on or
1587 after July 1, 2024, and no later than June 30, 2025, is exempt
1588 from the tax on insurance premiums. As used in this paragraph,
1589 the term "flood" has the same meaning as provided in s.
1590 627.715(1)(b). This paragraph is repealed on June 30, 2025.

1591 Section 39. Section 624.5108, Florida Statutes, is created
1592 to read:

1593 624.5108 Residential Property Insurance Premium Tax
1594 Credit.—

1595 (1) An insurer issuing a policy providing property

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1596 insurance on a residential dwelling with a coverage amount of
1597 \$750,000 or less shall provide a credit to the policyholder in
1598 the amount of 1.75 percent of the net premium due.

1599 (2) The credit granted under subsection (1) applies to an
1600 insurance policy that provides coverage for a 12-month period
1601 with an effective date on or after July 1, 2024, and no later
1602 than June 30, 2025.

1603 (3) The amount of the credit provided to the policyholder
1604 pursuant to subsection (1) must be separately stated on the
1605 declarations page of the insurance policy.

1606 (4) There is allowed a credit of 100 percent of the credit
1607 provided pursuant to subsection (1) against any tax due under s.
1608 624.509(1). An insurer claiming a credit against premium tax
1609 liability pursuant to this subsection is not required to pay any
1610 additional retaliatory tax levied under s. 624.5091 as a result
1611 of claiming such credit. Section 624.5091 does not limit such
1612 credit in any manner.

1613 (5) If a credit granted under s. 175.141 and under s.
1614 185.12 against any tax due under s. 624.509(1) is not fully used
1615 in any one year because of insufficient tax liability, the
1616 unused amount may be carried forward for a period not to exceed
1617 5 years.

1618 (6) If a credit for income taxes paid under chapter 220 is
1619 not fully used in any one year because of insufficient tax
1620 liability, the unused amount may be carried forward for a period
1621 not to exceed 5 years.

1622 (7) The credit limitation under s. 624.509(6) is not
1623 affected by the credit pursuant to subsection (4). If a credit
1624 allowed under s. 624.509(5), as such credit is limited by s.

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1625 624.509(6), is not fully used in any one year because of
1626 insufficient tax liability, the unused amount may be carried
1627 forward for a period not to exceed 5 years.

1628 (8) This section is repealed June 30, 2030.

1629 Section 40. State fire marshal assessment and surcharge;
1630 assessment holiday.—

1631 (1) The state fire marshal regulatory assessment and
1632 surcharge under s. 624.515, Florida Statutes, may not be
1633 assessed and imposed on a policy providing property insurance on
1634 a residential dwelling with a coverage amount of \$750,000 or
1635 less written for a coverage of 12 months with an effective date
1636 on or after July 1, 2024, and no later than June 30, 2025.

1637 (2) The amount of the assessment and surcharge not assessed
1638 and imposed on a policy pursuant to subsection (1) must be
1639 provided as a credit to the policyholder and separately
1640 disclosed on the declarations page of the insurance policy.

1641 (3) This section expires June 30, 2025.

1642 Section 41. Florida Insurance Guaranty Association;
1643 assessment credit.—

1644 (1) An insurer issuing a policy providing property
1645 insurance on a residential dwelling with a coverage amount of
1646 \$750,000 or less shall provide a credit to the policyholder in
1647 the amount of assessment levied pursuant to s. 631.57(3)(f),
1648 Florida Statutes.

1649 (2) The credit granted under subsection (1) applies to an
1650 insurance policy that provides coverage for a 12-month period
1651 with an effective date on or after July 1, 2024, and no later
1652 than June 30, 2025.

1653 (3) The amount of the credit provided to the policyholder

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1654 pursuant to subsection (1) must be separately disclosed on the
1655 declarations page of the insurance policy.

1656 (3) There is allowed a credit of 100 percent of the credit
1657 pursuant to subsection (1) against any assessments levied
1658 pursuant to s. 631.57(3)(f), Florida Statutes, and payable by an
1659 insurer to the Florida Insurance Guaranty Association.

1660 (4) This section expires June 30, 2025.

1661 Section 42. Disaster preparedness supplies; sales tax
1662 holiday.-

1663 (1) The tax levied under chapter 212, Florida Statutes, may
1664 not be collected during the period from June 1, 2024, through
1665 June 14, 2024, or during the period from August 24, 2024,
1666 through September 6, 2024, on the sale of:

1667 (a) A portable self-powered light source with a sales price
1668 of \$40 or less.

1669 (b) A portable self-powered radio, two-way radio, or
1670 weather-band radio with a sales price of \$50 or less.

1671 (c) A tarpaulin or other flexible waterproof sheeting with
1672 a sales price of \$100 or less.

1673 (d) An item normally sold as, or generally advertised as, a
1674 ground anchor system or tie-down kit with a sales price of \$100
1675 or less.

1676 (e) A gas or diesel fuel tank with a sales price of \$50 or
1677 less.

1678 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
1679 or 9-volt batteries, excluding automobile and boat batteries,
1680 with a sales price of \$50 or less.

1681 (g) A nonelectric food storage cooler with a sales price of
1682 \$60 or less.

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- 1683 (h) A portable generator used to provide light or
1684 communications or preserve food in the event of a power outage
1685 with a sales price of \$3,000 or less.
- 1686 (i) Reusable ice with a sales price of \$20 or less.
- 1687 (j) A portable power bank with a sales price of \$60 or
1688 less.
- 1689 (k) A smoke detector or smoke alarm with a sales price of
1690 \$70 or less.
- 1691 (l) A fire extinguisher with a sales price of \$70 or less.
- 1692 (m) A carbon monoxide detector with a sales price of \$70 or
1693 less.
- 1694 (n) The following supplies necessary for the evacuation of
1695 household pets purchased for noncommercial use:
- 1696 1. Bags of dry dog food or cat food weighing 50 or fewer
1697 pounds with a sales price of \$100 or less per bag.
- 1698 2. Cans or pouches of wet dog food or cat food with a sales
1699 price of \$10 or less per can or pouch or the equivalent if sold
1700 in a box or case.
- 1701 3. Over-the-counter pet medications with a sales price of
1702 \$100 or less per item.
- 1703 4. Portable kennels or pet carriers with a sales price of
1704 \$100 or less per item.
- 1705 5. Manual can openers with a sales price of \$15 or less per
1706 item.
- 1707 6. Leashes, collars, and muzzles with a sales price of \$20
1708 or less per item.
- 1709 7. Collapsible or travel-sized food bowls or water bowls
1710 with a sales price of \$15 or less per item.
- 1711 8. Cat litter weighing 25 or fewer pounds with a sales

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1712 price of \$25 or less per item.

1713 9. Cat litter pans with a sales price of \$15 or less per
1714 item.

1715 10. Pet waste disposal bags with a sales price of \$15 or
1716 less per package.

1717 11. Pet pads with a sales price of \$20 or less per box or
1718 package.

1719 12. Hamster or rabbit substrate with a sales price of \$15
1720 or less per package.

1721 13. Pet beds with a sales price of \$40 or less per item.

1722 (2) The tax exemptions provided in this section do not
1723 apply to sales within a theme park or entertainment complex as
1724 defined in s. 509.013(9), Florida Statutes, within a public
1725 lodging establishment as defined in s. 509.013(4), Florida
1726 Statutes, or within an airport as defined in s. 330.27(2),
1727 Florida Statutes.

1728 (3) The Department of Revenue is authorized, and all
1729 conditions are deemed met, to adopt emergency rules pursuant to
1730 s. 120.54(4), Florida Statutes, for the purpose of implementing
1731 this section.

1732 (4) This section shall take effect upon this act becoming a
1733 law.

1734 Section 43. Freedom Month; sales tax holiday.—

1735 (1) The taxes levied under chapter 212, Florida Statutes,
1736 may not be collected on purchases made during the period from
1737 July 1, 2024, through July 31, 2024, on:

1738 (a) The sale by way of admissions, as defined in s.
1739 212.02(1), Florida Statutes, for:

1740 1. A live music event scheduled to be held on any date or

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1741 dates from July 1, 2024, through December 31, 2024;

1742 2. A live sporting event scheduled to be held on any date
1743 or dates from July 1, 2024, through December 31, 2024;

1744 3. A movie to be shown in a movie theater on any date or
1745 dates from July 1, 2024, through December 31, 2024;

1746 4. Entry to a museum, including any annual passes;

1747 5. Entry to a state park, including any annual passes;

1748 6. Entry to a ballet, play, or musical theatre performance
1749 scheduled to be held on any date or dates from July 1, 2024,
1750 through December 31, 2024;

1751 7. Season tickets for ballets, plays, music events, or
1752 musical theatre performances;

1753 8. Entry to a fair, festival, or cultural event scheduled
1754 to be held on any date or dates from July 1, 2024, through
1755 December 31, 2024; or

1756 9. Use of or access to private and membership clubs
1757 providing physical fitness facilities from July 1, 2024, through
1758 December 31, 2024.

1759 (b) The retail sale of boating and water activity supplies,
1760 camping supplies, fishing supplies, general outdoor supplies,
1761 residential pool supplies, children's toys and children's
1762 athletic equipment. As used in this section, the term:

1763 1. "Boating and water activity supplies" means life jackets
1764 and coolers with a sales price of \$75 or less; recreational pool
1765 tubes, pool floats, inflatable chairs, and pool toys with a
1766 sales price of \$35 or less; safety flares with a sales price of
1767 \$50 or less; water skis, wakeboards, kneeboards, and
1768 recreational inflatable water tubes or floats capable of being
1769 towed with a sales price of \$150 or less; paddleboards and

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1770 surfboards with a sales price of \$300 or less; canoes and kayaks
1771 with a sales price of \$500 or less; paddles and oars with a
1772 sales price of \$75 or less; and snorkels, goggles, and swimming
1773 masks with a sales price of \$25 or less.

1774 2. "Camping supplies" means tents with a sales price of
1775 \$200 or less; sleeping bags, portable hammocks, camping stoves,
1776 and collapsible camping chairs with a sales price of \$50 or
1777 less; and camping lanterns and flashlights with a sales price of
1778 \$30 or less.

1779 3. "Fishing supplies" means rods and reels with a sales
1780 price of \$75 or less if sold individually, or \$150 or less if
1781 sold as a set; tackle boxes or bags with a sales price of \$30 or
1782 less; and bait or fishing tackle with a sales price of \$5 or
1783 less if sold individually, or \$10 or less if multiple items are
1784 sold together. The term does not include supplies used for
1785 commercial fishing purposes.

1786 4. "General outdoor supplies" means sunscreen, sunblock, or
1787 insect repellent with a sales price of \$15 or less; sunglasses
1788 with a sales price of \$100 or less; binoculars with a sales
1789 prices of \$200 or less; water bottles with a sales price of \$30
1790 or less; hydration packs with a sales price of \$50 or less;
1791 outdoor gas or charcoal grills with a sales price of \$250 or
1792 less; bicycle helmets with a sales price of \$50 or less; and
1793 bicycles with a sales price of \$500 or less.

1794 5. "Residential pool supplies" means individual residential
1795 pool and spa replacement parts, nets, filters, lights, and
1796 covers with a sales price of \$100 or less; and residential pool
1797 and spa chemicals purchased by an individual with a sales price
1798 of \$150 or less.

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1799 (2) The tax exemptions provided in this section do not
1800 apply to sales within a theme park or entertainment complex as
1801 defined in s. 509.013(9), Florida Statutes, within a public
1802 lodging establishment as defined in s. 509.013(4), Florida
1803 Statutes, or within an airport as defined in s. 330.27(2),
1804 Florida Statutes.

1805 (3) If a purchaser of an admission purchases the admission
1806 exempt from tax pursuant to this section and subsequently
1807 resells the admission, the purchaser shall collect tax on the
1808 full sales price of the resold admission.

1809 (4) The Department of Revenue is authorized, and all
1810 conditions are deemed met, to adopt emergency rules pursuant to
1811 s. 120.54(4), Florida Statutes, for the purpose of implementing
1812 this section.

1813 (5) This section shall take effect upon this act becoming a
1814 law.

1815 Section 44. Clothing, wallets, and bags; school supplies;
1816 learning aids and jigsaw puzzles; personal computers and
1817 personal computer-related accessories; sales tax holiday.—

1818 (1) The tax levied under chapter 212, Florida Statutes, may
1819 not be collected during the period from July 29, 2024, through
1820 August 11, 2024 on the retail sale of:

1821 (a) Clothing, wallets, or bags, including handbags,
1822 backpacks, fanny packs, and diaper bags, but excluding
1823 briefcases, suitcases, and other garment bags, having a sales
1824 price of \$100 or less per item. As used in this paragraph, the
1825 term "clothing" means:

1826 1. Any article of wearing apparel intended to be worn on or
1827 about the human body, excluding watches, watchbands, jewelry,

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1828 umbrellas, and handkerchiefs; and

1829 2. All footwear, excluding skis, swim fins, roller blades,
1830 and skates.

1831 (b) School supplies having a sales price of \$50 or less per
1832 item. As used in this paragraph, the term "school supplies"
1833 means pens, pencils, erasers, crayons, notebooks, notebook
1834 filler paper, legal pads, binders, lunch boxes, construction
1835 paper, markers, folders, poster board, composition books, poster
1836 paper, scissors, cellophane tape, glue or paste, rulers,
1837 computer disks, staplers and staples used to secure paper
1838 products, protractors, and compasses.

1839 (c) Learning aids and jigsaw puzzles having a sales price
1840 of \$30 or less. As used in this paragraph, the term "learning
1841 aids" means flashcards or other learning cards, matching or
1842 other memory games, puzzle books and search-and-find books,
1843 interactive or electronic books and toys intended to teach
1844 reading or math skills, and stacking or nesting blocks or sets.

1845 (d) Personal computers or personal computer-related
1846 accessories purchased for noncommercial home or personal use
1847 having a sales price of \$1,500 or less. As used in this
1848 paragraph, the term:

1849 1. "Personal computers" includes electronic book readers,
1850 calculators, laptops, desktops, handhelds, tablets, or tower
1851 computers. The term does not include cellular telephones, video
1852 game consoles, digital media receivers, or devices that are not
1853 primarily designed to process data.

1854 2. "Personal computer-related accessories" includes
1855 keyboards, mice, personal digital assistants, monitors, other
1856 peripheral devices, modems, routers, and nonrecreational

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1857 software, regardless of whether the accessories are used in
1858 association with a personal computer base unit. The term does
1859 not include furniture or systems, devices, software, monitors
1860 with a television tuner, or peripherals that are designed or
1861 intended primarily for recreational use.

1862 (2) The tax exemptions provided in this section do not
1863 apply to sales within a theme park or entertainment complex as
1864 defined in s. 509.013(9), Florida Statutes, within a public
1865 lodging establishment as defined in s. 509.013(4), Florida
1866 Statutes, or within an airport as defined in s. 330.27(2),
1867 Florida Statutes.

1868 (3) The tax exemptions provided in this section apply at
1869 the option of the dealer if less than 5 percent of the dealer's
1870 gross sales of tangible personal property in the prior calendar
1871 year consisted of items that would be exempt under this section.
1872 If a qualifying dealer chooses not to participate in the tax
1873 holiday, by July 15, 2024, the dealer must notify the Department
1874 of Revenue in writing of its election to collect sales tax
1875 during the holiday and must post a copy of that notice in a
1876 conspicuous location at its place of business.

1877 (4) The Department of Revenue is authorized, and all
1878 conditions are deemed met, to adopt emergency rules pursuant to
1879 s. 120.54(4), Florida Statutes, for the purpose of implementing
1880 this section.

1881 (5) This section shall take effect upon this act becoming a
1882 law.

1883 Section 45. Tools commonly used by skilled trade workers;
1884 Tool Time sales tax holiday.—

1885 (1) The tax levied under chapter 212, Florida Statutes, may

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1886 not be collected during the period from September 1, 2024,
1887 through September 7, 2024, on the retail sale of:

1888 (a) Hand tools with a sales price of \$50 or less per item.
1889 (b) Power tools with a sales price of \$300 or less per
1890 item.

1891 (c) Power tool batteries with a sales price of \$150 or less
1892 per item.

1893 (d) Work gloves with a sales price of \$25 or less per pair.
1894 (e) Safety glasses with a sales price of \$50 or less per
1895 pair, or the equivalent if sold in sets of more than one pair.

1896 (f) Protective coveralls with a sales price of \$50 or less
1897 per item.

1898 (g) Work boots with a sales price of \$175 or less per pair.
1899 (h) Tool belts with a sales price of \$100 or less per item.

1900 (i) Duffle bags or tote bags with a sales price of \$50 or
1901 less per item.

1902 (j) Tool boxes with a sales price of \$75 or less per item.
1903 (k) Tool boxes for vehicles with a sales price of \$300 or
1904 less per item.

1905 (l) Industry textbooks and code books with a sales price of
1906 \$125 or less per item.

1907 (m) Electrical voltage and testing equipment with a sales
1908 price of \$100 or less per item.

1909 (n) LED flashlights with a sales price of \$50 or less per
1910 item.

1911 (o) Shop lights with a sales price of \$100 or less per
1912 item.

1913 (p) Handheld pipe cutters, drain opening tools, and
1914 plumbing inspection equipment with a sales price of \$150 or less

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1915 per item.

1916 (q) Shovels with a sales price of \$50 or less.

1917 (r) Rakes with a sales price of \$50 or less.

1918 (s) Hard hats and other head protection with a sales price
1919 of \$100 or less.

1920 (t) Hearing protection items with a sales price of \$75 or
1921 less.

1922 (u) Ladders with a sales price of \$250 or less.

1923 (v) Fuel cans with a sales price of \$50 or less.

1924 (w) High visibility safety vests with a sales price of \$30
1925 or less.

1926 (2) The tax exemptions provided in this section do not
1927 apply to sales within a theme park or entertainment complex as
1928 defined in s. 509.013(9), Florida Statutes, within a public
1929 lodging establishment as defined in s. 509.013(4), Florida
1930 Statutes, or within an airport as defined in s. 330.27(2),
1931 Florida Statutes.

1932 (3) The Department of Revenue is authorized, and all
1933 conditions are deemed met, to adopt emergency rules pursuant to
1934 s. 120.54(4), Florida Statutes, for the purpose of implementing
1935 this section.

1936 Section 46. (1) The Department of Revenue is authorized,
1937 and all conditions are deemed met, to adopt emergency rules
1938 pursuant to s. 120.54(4), Florida Statutes, to implement the
1939 amendments made by this act to ss. 220.03 and 220.1915, Florida
1940 Statutes, and the creation by this act of s. 220.1992, Florida
1941 Statutes. Notwithstanding any other provision of law, emergency
1942 rules adopted pursuant to this subsection are effective for 6
1943 months after adoption and may be renewed during the pendency of

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1944 procedures to adopt permanent rules addressing the subject of
1945 the emergency rules.

1946 (2) This section shall take effect upon this act becoming a
1947 law and expires July 1, 2027.

1948 Section 47. Except as otherwise provided in this act and
1949 except for this section, which shall take effect upon becoming a
1950 law, this act shall take effect July 1, 2024.