

By the Committees on Appropriations; and Finance and Tax

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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 a publicly owned and operated convention
6 center for certain purposes, unless approved by a
7 supermajority vote; amending s. 192.001, F.S.;
8 revising the definition of the term "tangible personal
9 property"; providing retroactive applicability;
10 amending s. 192.0105, F.S.; providing that a taxpayer
11 has a right to know certain information regarding
12 property determined not to have been entitled to a
13 homestead exemption; amending s. 193.155, F.S.;
14 extending the timeframe for changes, additions, or
15 improvements following damage or destruction of a
16 homestead to commence for certain assessment
17 requirements to apply; specifying the timeframes and
18 the manner in which erroneous assessments of property
19 must be corrected; prohibiting back taxes from being
20 due for any year as a result of certain
21 recalculations; deleting a calculation of back taxes;
22 requiring property appraisers to include certain
23 information with notices of tax liens; amending s.
24 193.624, F.S.; revising the definition of the term
25 "renewable energy source device"; providing
26 applicability; amending s. 193.703, F.S.; providing
27 that a person may not be assessed unpaid taxes under
28 certain circumstances; creating s. 195.028, F.S.;
29 requiring the Department of Revenue to create multi-

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30 language versions of forms under certain
31 circumstances; specifying a requirement and
32 authorization for such forms; requiring the department
33 to develop and post certain documents related to
34 property tax exemptions; amending s. 196.011, F.S.;
35 providing that taxpayers are not responsible for
36 specified payments in certain circumstances; requiring
37 property appraisers to provide multi-language
38 applications under certain circumstances; amending s.
39 196.031, F.S.; extending the timeframe before a
40 property owner's failure to commence repair or
41 rebuilding of homestead property constitutes
42 abandonment; amending s. 196.075, F.S.; providing that
43 a person may not be assessed unpaid taxes under
44 certain circumstances; amending s. 196.121, F.S.;
45 requiring homestead application forms to include
46 certain information; amending s. 196.161, F.S.;
47 providing that a property may not be subject to unpaid
48 taxes, penalties, or interest under certain
49 circumstances; requiring property appraisers to
50 include certain information with notices of tax liens;
51 providing that a person may not be assessed unpaid
52 taxes under certain circumstances; amending s.
53 196.1978, F.S.; revising the definition of the term
54 "newly constructed"; revising conditions for when
55 multifamily projects are considered property used for
56 a charitable purpose and are eligible to receive an ad
57 valorem property tax exemption; making technical
58 changes; requiring property appraisers to exempt

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59 certain units from ad valorem property taxes;
60 providing the method for determining the value of a
61 unit for certain purposes; requiring property
62 appraisers to review certain applications and make
63 certain determinations; authorizing property
64 appraisers to request and review additional
65 information; authorizing property appraisers to grant
66 exemptions only under certain conditions; revising
67 requirements for property owners seeking a
68 certification notice from the Florida Housing Finance
69 Corporation; providing that a certain determination by
70 the corporation does not constitute an exemption;
71 revising eligibility; conforming provisions to changes
72 made by the act; amending s. 196.1979, F.S.; revising
73 the value to which a certain ad valorem property tax
74 exemption applies; revising a condition of eligibility
75 for vacant residential units to qualify for a certain
76 ad valorem property tax exemption; making technical
77 changes; revising the deadline for an application for
78 exemption; revising deadlines by which boards and
79 governing bodies must deliver to or notify the
80 department of the adoption, repeal, or expiration of
81 certain ordinances; requiring property appraisers to
82 review certain applications and make certain
83 determinations; authorizing property appraisers to
84 request and review additional information; authorizing
85 property appraisers to grant exemptions only under
86 certain conditions; providing the method for
87 determining the value of a unit for certain purposes;

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88 providing for retroactive applicability; amending s.
89 196.1978, F.S.; authorizing a taxing authority,
90 beginning at a specified time, to elect not to exempt
91 certain property upon adoption of an ordinance or a
92 resolution; specifying requirements and limitations
93 for the ordinance or resolution; providing
94 applicability; specifying duties of the taxing
95 authority; providing applicability; amending s.
96 196.24, F.S.; revising the amount of a certain
97 exemption related to disabled ex-servicemembers;
98 providing applicability; amending s. 200.069, F.S.;
99 providing that the property appraiser, rather than the
100 local governing board, may request the notice of
101 proposed property taxes and notice of non-ad valorem
102 assessments; amending s. 201.08, F.S.; providing
103 applicability; defining the term "principal limit";
104 requiring that certain taxes be calculated based on
105 the principal limit at a specified event; providing
106 retroactive operation; providing construction;
107 amending s. 201.21, F.S.; exempting all non-interest-
108 bearing promissory notes, non-interest-bearing
109 nonnegotiable notes, or non-interest-bearing written
110 obligations, for specified purposes, from documentary
111 stamp taxes in connection with the sale of alarm
112 systems; amending s. 206.9931, F.S.; deleting a
113 registration fee for certain parties; amending s.
114 206.9955, F.S.; revising the rates of certain taxes on
115 natural gas fuel for a specified timeframe; reenacting
116 s. 206.996(1) and (4), F.S., relating to monthly

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117 reports by natural gas fuel retailers and deductions,
118 to incorporate the amendment made to s. 206.9955,
119 F.S., in references thereto; reenacting s. 206.997,
120 F.S., relating to state and local alternative fuel
121 user fee clearing trust funds and distributions, to
122 incorporate the amendment made to s. 206.9955, F.S.,
123 in references thereto; creating s. 211.0254, F.S.;
124 authorizing the use of credits against certain taxes
125 beginning on a specified date; providing a limitation
126 on such credits; providing construction; providing
127 applicability; creating s. 212.1835, F.S.; authorizing
128 the use of credits against certain taxes beginning on
129 a specified date; authorizing certain expenses and
130 payments to count toward the tax due; providing
131 construction; providing applicability; requiring
132 electronic filing of returns and payment of taxes;
133 amending s. 212.0306, F.S.; revising the necessary
134 vote in a referendum for the levy of a certain local
135 option food and beverage tax; amending s. 212.05,
136 F.S.; making technical changes; specifying the
137 application of an exemption for sales tax for certain
138 purchasers of boats and aircraft; amending s. 212.054,
139 F.S.; specifying that certain purchases are considered
140 a single item for purposes of discretionary sales
141 surtax; specifying that certain property sales are
142 deemed to occur in the county where the purchaser
143 resides, as identified on specified documents;
144 amending s. 212.055, F.S.; deleting a restriction on
145 counties authorized to levy an indigent care and

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146 trauma center surtax; amending s. 212.11, F.S.;

147 authorizing an automatic extension for filing returns

148 and remitting sales and use tax when specified states

149 of emergency are declared; amending s. 212.12, F.S.;

150 revising the amount of a sales tax collection

151 allowance for certain dealers; amending s. 212.20,

152 F.S.; deleting the future repeal of provisions related

153 to annual distributions to the Florida Agricultural

154 Promotional Campaign Trust Fund; amending s. 213.21,

155 F.S.; authorizing the department to consider requests

156 to settle or compromise certain liabilities after

157 certain time periods have expired, in certain

158 circumstances; providing a limitation; providing that

159 certain department decisions are not subject to

160 review; amending s. 213.67, F.S.; authorizing certain

161 parties to include additional specified amounts in a

162 garnishment levy notice; revising methods for delivery

163 of levy notices; amending s. 220.02, F.S.; revising

164 the order in which credits may be taken to include a

165 specified credit; amending s. 220.03, F.S.; revising

166 the date of adoption of the Internal Revenue Code and

167 other federal income tax statutes for purposes of the

168 state corporate income tax; providing retroactive

169 operation; amending s. 220.19, F.S.; authorizing the

170 use of credits against certain taxes beginning on a

171 specified date; revising obsolete provisions;

172 authorizing certain taxpayers to use the credit in a

173 specified manner; providing applicability; amending s.

174 220.1915, F.S.; revising the definition of the term

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175 "qualifying railroad"; revising application
176 requirements for the credit for qualified railroad
177 reconstruction or replacement expenditures; revising
178 requirements for the department related to the
179 issuance of a certain letter; revising conditions for
180 carry-forward and transfer of such credit; creating s.
181 220.1992, F.S.; defining the terms "qualified
182 employee" and "qualified taxpayer"; establishing a
183 credit against specified taxes for taxpayers that
184 employ specified individuals; specifying the amount of
185 such tax credit; authorizing the department to adopt
186 rules governing the manner and form of the application
187 for such tax credit; specifying requirements for such
188 form; requiring the department to approve the tax
189 credit prior to the taxpayer taking the credit;
190 requiring the department to approve the tax credits in
191 a specified manner; requiring the department to notify
192 the taxpayer in a specified manner if the department
193 determines an application is incomplete; providing
194 that such taxpayer has a specified timeframe to
195 correct any deficiency; providing that certain
196 applications are deemed complete on a specified date;
197 prohibiting taxpayers from claiming a tax credit more
198 than a specified amount; authorizing the carryforward
199 of credits in a specified manner; providing the
200 maximum amount of credit that may be granted during
201 specified fiscal years; authorizing the department to
202 consult with specified entities for a certain purpose;
203 amending s. 220.222, F.S.; providing an automatic

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204 extension for the due date for a specified return in
205 certain circumstances; creating s. 402.261, F.S.;
206 defining terms; authorizing certain taxpayers to
207 receive tax credits for certain actions; providing
208 requirements for such credits; specifying the maximum
209 tax credit that may be granted; authorizing tax
210 credits be carried forward; requiring repayment of tax
211 credits under certain conditions and using a specified
212 formula; requiring certain taxpayers to file specified
213 returns and reports; requiring that certain funds be
214 distributed; requiring taxpayers to submit
215 applications beginning on a specified date to receive
216 tax credits; requiring the application to include
217 certain information; requiring the Department of
218 Revenue to approve tax credits in a specified manner;
219 prohibiting the transfer of a tax credit; providing an
220 exception; requiring the department to approve certain
221 transfers; requiring a specified approval before the
222 transfer of certain credits; authorizing credits to be
223 rescinded during a specified time period; requiring
224 specified approval before certain credits may be
225 rescinded; requiring rescinded credits to be made
226 available for use in a specified manner; requiring the
227 department to provide specified letters in a certain
228 time period with certain information; authorizing the
229 department to adopt rules; amending s. 402.62, F.S.;
230 revising the requirements for the Department of
231 Children and Families in designating eligible
232 charitable organizations; increasing the Strong

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233 Families Tax Credit cap; specifying when applications
234 may be submitted to the Department of Revenue;
235 amending s. 561.121, F.S.; providing for a specified
236 monthly distribution to specified entities of funds
237 collected from certain excise taxes on alcoholic
238 beverages and license fees on vendors; providing for
239 the uses of such funds; providing for future repeal;
240 creating s. 561.1214, F.S.; authorizing the use of
241 credits against certain taxes beginning on a specified
242 date; providing a limitation on such credits;
243 providing applicability; providing construction;
244 reenacting s. 571.26, F.S., relating to the Florida
245 Agricultural Promotional Campaign Trust Fund;
246 repealing s. 41 of chapter 2023-157, Laws of Florida,
247 which provides for the expiration and reversion of a
248 specified provision of law; amending s. 571.265, F.S.;
249 deleting the future repeal of provisions related to
250 the promotion of Florida thoroughbred breeding and of
251 thoroughbred racing; amending s. 624.509, F.S.;
252 revising the order in which certain credits and
253 deductions may be taken to incorporate changes made by
254 this act; amending s. 624.5107, F.S.; authorizing the
255 use of credits against certain taxes beginning on a
256 specified date; providing a limitation; providing
257 construction; providing applicability; creating s.
258 624.5108, F.S.; requiring insurers to deduct specified
259 amounts from the premiums for certain policies;
260 defining the term "flood"; providing applicability;
261 requiring the deductions amount to be separately

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262 stated; providing reporting requirements; providing
263 that such deductions do not reduce insurers' direct
264 written premiums; providing for a credit for a
265 specified timeframe against insurance premium tax for
266 insurers in a specified amount; exempting insurers
267 claiming such credit from retaliatory tax; providing
268 construction; providing for carry-forward of certain
269 credits; requiring certain insurers to include certain
270 information with their quarterly and annual
271 statements; requiring the office to include certain
272 information in certain reports; authorizing the
273 department to perform necessary audits and
274 investigations; requiring the Office of Insurance
275 Regulation to provide technical assistance; requiring
276 the office to examine certain information and take
277 corrective measures; authorizing the department and
278 the office to adopt emergency rules; providing for
279 future repeal; exempting from sales and use tax
280 specified disaster preparedness supplies during
281 specified timeframes; providing applicability;
282 authorizing the department to adopt emergency rules;
283 exempting from sales and use tax admissions to certain
284 events, performances, and facilities, certain season
285 tickets, and the retail sale of certain boating and
286 water activity, camping, fishing, general outdoor, and
287 residential pool supplies during specified timeframes;
288 defining terms; providing applicability; authorizing
289 the department to adopt emergency rules; exempting
290 from sales and use tax the retail sale of certain

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291 clothing, wallets, bags, school supplies, learning
292 aids and jigsaw puzzles, and personal computers and
293 personal computer-related accessories during specified
294 timeframes; defining terms; providing applicability;
295 authorizing certain dealers to opt out of
296 participating in the tax holiday, subject to certain
297 requirements; authorizing the department to adopt
298 emergency rules; exempting from the sales and use tax
299 the retail sale of certain tools during a specified
300 timeframe; providing applicability; authorizing the
301 department to adopt emergency rules; authorizing the
302 department to adopt emergency rules for specified
303 provisions; providing for future expiration; providing
304 effective dates.

305

306 Be It Enacted by the Legislature of the State of Florida:

307

308 Section 1. Paragraph (c) of subsection (4) of section
309 125.0104, Florida Statutes, is amended to read:

310 125.0104 Tourist development tax; procedure for levying;
311 authorized uses; referendum; enforcement.—

312 (4) ORDINANCE LEVY TAX; PROCEDURE.—

313 (c)1. Before a referendum to enact or renew the ordinance
314 levying and imposing the tax, the county tourist development
315 council shall prepare and submit to the governing board of the
316 county for its approval a plan for tourist development. The plan
317 shall set forth the anticipated net tourist development tax
318 revenue to be derived by the county for the 24 months following
319 the levy of the tax; the tax district in which the enactment or

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320 renewal of the ordinance levying and imposing the tourist
321 development tax is proposed; and a list, in the order of
322 priority, of the proposed uses of the tax revenue by specific
323 project or special use as the same are authorized under
324 subsection (5). The plan shall include the approximate cost or
325 expense allocation for each specific project or special use.

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

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

336 192.001 Definitions.—All definitions set out in chapters 1
337 and 200 that are applicable to this chapter are included herein.
338 In addition, the following definitions shall apply in the
339 imposition of ad valorem taxes:

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

342 (d) "Tangible personal property" means all goods, chattels,
343 and other articles of value (but does not include the vehicular
344 items enumerated in s. 1(b), Art. VII of the State Constitution
345 and elsewhere defined) capable of manual possession and whose
346 chief value is intrinsic to the article itself. "Construction
347 work in progress" consists of those items of tangible personal
348 property commonly known as fixtures, machinery, and equipment

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349 when in the process of being installed in new or expanded
350 improvements to real property and whose value is materially
351 enhanced upon connection or use with a preexisting, taxable,
352 operational system or facility. Construction work in progress
353 shall be deemed substantially completed when connected with the
354 preexisting, taxable, operational system or facility. For the
355 purposes of tangible personal property constructed or installed
356 by an electric utility, construction work in progress shall be
357 deemed substantially completed upon the earlier of when all
358 permits or approvals required for commercial operation have been
359 received or approved, or 1 year after the construction work in
360 progress has been connected with the preexisting, taxable,
361 operational system or facility. Inventory and household goods
362 are expressly excluded from this definition.

363 Section 3. (1) The amendment made by this act to s.
364 192.001, Florida Statutes, applies retroactively beginning with
365 the 2024 property tax roll.

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

367 Section 4. Paragraph (g) of subsection (1) of section
368 192.0105, Florida Statutes, is amended to read:

369 192.0105 Taxpayer rights.—There is created a Florida
370 Taxpayer's Bill of Rights for property taxes and assessments to
371 guarantee that the rights, privacy, and property of the
372 taxpayers of this state are adequately safeguarded and protected
373 during tax levy, assessment, collection, and enforcement
374 processes administered under the revenue laws of this state. The
375 Taxpayer's Bill of Rights compiles, in one document, brief but
376 comprehensive statements that summarize the rights and
377 obligations of the property appraisers, tax collectors, clerks

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378 of the court, local governing boards, the Department of Revenue,
379 and taxpayers. Additional rights afforded to payors of taxes and
380 assessments imposed under the revenue laws of this state are
381 provided in s. 213.015. The rights afforded taxpayers to assure
382 that their privacy and property are safeguarded and protected
383 during tax levy, assessment, and collection are available only
384 insofar as they are implemented in other parts of the Florida
385 Statutes or rules of the Department of Revenue. The rights so
386 guaranteed to state taxpayers in the Florida Statutes and the
387 departmental rules include:

388 (1) THE RIGHT TO KNOW.—

389 (g) The right, on property determined not to have been
390 entitled to homestead exemption in a prior year, to notice of
391 intent from the property appraiser to record notice of tax lien,
392 information regarding why the taxpayer was not entitled to the
393 exemption and how tax, penalties, and interest are calculated,
394 and the right to pay tax, penalty, and interest before a tax
395 lien is recorded for any prior year (see s. 196.161(1)(b)).

396
397 Notwithstanding the right to information contained in this
398 subsection, under s. 197.122 property owners are held to know
399 that property taxes are due and payable annually and are charged
400 with a duty to ascertain the amount of current and delinquent
401 taxes and obtain the necessary information from the applicable
402 governmental officials.

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

406 193.155 Homestead assessments.—Homestead property shall be

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407 assessed at just value as of January 1, 1994. Property receiving
408 the homestead exemption after January 1, 1994, shall be assessed
409 at just value as of January 1 of the year in which the property
410 receives the exemption unless the provisions of subsection (8)
411 apply.

412 (4)

413 (b)1. Changes, additions, or improvements that replace all
414 or a portion of homestead property, including ancillary
415 improvements, damaged or destroyed by misfortune or calamity
416 shall be assessed upon substantial completion as provided in
417 this paragraph. Such assessment must be calculated using the
418 homestead property's assessed value as of the January 1
419 immediately before the date on which the damage or destruction
420 was sustained, subject to the assessment limitations in
421 subsections (1) and (2), when:

422 a. The square footage of the homestead property as changed
423 or improved does not exceed 110 percent of the square footage of
424 the homestead property before the damage or destruction; or

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

427 2. The homestead property's assessed value must be
428 increased by the just value of that portion of the changed or
429 improved homestead property which is in excess of 110 percent of
430 the square footage of the homestead property before the damage
431 or destruction or of that portion exceeding 1,500 square feet.

432 3. Homestead property damaged or destroyed by misfortune or
433 calamity which, after being changed or improved, has a square
434 footage of less than 100 percent of the homestead property's
435 total square footage before the damage or destruction shall be

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436 assessed pursuant to subsection (5).

437 4. Changes, additions, or improvements assessed pursuant to
438 this paragraph must be reassessed pursuant to subsection (1) in
439 subsequent years. This paragraph applies to changes, additions,
440 or improvements commenced within 5 ~~3~~ years after the January 1
441 following the damage or destruction of the homestead.

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

444 (a) If errors are made in arriving at any assessment under
445 this section due to a material mistake of fact concerning an
446 essential characteristic of the property, the just value and
447 assessed value must be recalculated for every such year,
448 including the year in which the mistake occurred, but the
449 recalculated values shall be first applied to the tax roll in
450 the year the mistake is discovered. No back taxes shall be due
451 for any year as a result of recalculations under this paragraph.

452 (b) If changes, additions, or improvements are not assessed
453 at just value as of the first January 1 after they were
454 substantially completed, the property appraiser shall determine
455 the just value for such changes, additions, or improvements for
456 the year they were substantially completed. Assessments for
457 subsequent years shall be corrected, applying this section if
458 applicable; provided, however, that if a building permit was
459 required and has not been issued by the county, the assessment
460 may be corrected from the later of the year following
461 substantial completion or 10 years prior to the error being
462 discovered. The recalculated values shall be first applied to
463 the tax roll in the year the mistake is discovered. No back
464 taxes shall be due for any year as a result of recalculations

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465 under this paragraph.

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

469 (10) If the property appraiser determines that for any year
470 or years within the prior 10 years a person who was not entitled
471 to the homestead property assessment limitation granted under
472 this section was granted the homestead property assessment
473 limitation, the property appraiser making such determination
474 shall serve upon the owner a notice of intent to record in the
475 public records of the county a notice of tax lien against any
476 property owned by that person in the county, and such property
477 must be identified in the notice of tax lien. The property
478 appraiser must include with such notice information explaining
479 why the owner is not entitled to the limitation, the years for
480 which unpaid taxes, penalties, and interest are due, and the
481 manner in which unpaid taxes, penalties, and interest have been
482 calculated. Such property that is situated in this state is
483 subject to the unpaid taxes, plus a penalty of 50 percent of the
484 unpaid taxes for each year and 15 percent interest per annum.
485 However, when a person entitled to exemption pursuant to s.
486 196.031 inadvertently receives the limitation pursuant to this
487 section following a change of ownership or if the property
488 appraiser improperly grants the property assessment limitation
489 as a result of a clerical mistake or an omission, the assessment
490 of such property must be corrected as provided in paragraph
491 (9) (a), and the person need not pay the unpaid taxes, penalties,
492 or interest. Before a lien may be filed, the person or entity so
493 notified must be given 30 days to pay the taxes and any

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494 applicable penalties and interest. ~~If the property appraiser~~
495 ~~improperly grants the property assessment limitation as a result~~
496 ~~of a clerical mistake or an omission, the person or entity~~
497 ~~improperly receiving the property assessment limitation may not~~
498 ~~be assessed a penalty or interest.~~

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

501 193.624 Assessment of renewable energy source devices.—

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

507 (a) Solar energy collectors, photovoltaic modules, and
508 inverters.

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

511 (c) Rockbeds.

512 (d) Thermostats and other control devices.

513 (e) Heat exchange devices.

514 (f) Pumps and fans.

515 (g) Roof ponds.

516 (h) Freestanding thermal containers.

517 (i) Pipes, ducts, wiring, structural supports, refrigerant
518 handling systems, and other components used as integral parts of
519 such systems; however, such equipment does not include
520 conventional backup systems of any type or any equipment or
521 structure that would be required in the absence of the renewable
522 energy source device.

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523 (j) Windmills and wind turbines.

524 (k) Wind-driven generators.

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

528 (m) Pipes and other equipment used to transmit hot
529 geothermal water to a dwelling or structure from a geothermal
530 deposit.

531 (n) Pipes, equipment, structural facilities, structural
532 support, and any other machinery integral to the
533 interconnection, production, storage, compression,
534 transportation, processing, collection, and conversion of biogas
535 from landfill waste; livestock farm waste, including manure;
536 food waste; or treated wastewater into renewable natural gas as
537 defined in s. 366.91.

538
539 The term does not include equipment that is on the distribution
540 or transmission side of the point at which a renewable energy
541 source device is interconnected to an electric utility's
542 distribution grid or transmission lines or a natural gas
543 pipeline or distribution system.

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

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

548 193.703 Reduction in assessment for living quarters of
549 parents or grandparents.—

550 (7) If the property appraiser determines that for any year
551 within the previous 10 years a property owner who was not

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552 entitled to a reduction in assessed value under this section was
553 granted such reduction, the property appraiser shall serve on
554 the owner a notice of intent to record in the public records of
555 the county a notice of tax lien against any property owned by
556 that person in the county, and that property must be identified
557 in the notice of tax lien. Any property that is owned by that
558 person and is situated in this state is subject to the taxes
559 exempted by the improper reduction, plus a penalty of 50 percent
560 of the unpaid taxes for each year and interest at a rate of 15
561 percent per annum. However, if a reduction is improperly granted
562 due to a clerical mistake or an omission by the property
563 appraiser, the person who improperly received the reduction may
564 not be assessed the unpaid taxes, a penalty, or interest. Before
565 such lien may be filed, the owner must be given 30 days within
566 which to pay the taxes, penalties, and interest. Such lien is
567 subject to s. 196.161(3).

568 Section 9. Section 195.028, Florida Statutes, is created to
569 read:

570 195.028 Taxpayer-friendly property assessment
571 administration information.-

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

577 (2) The department shall develop a flyer or brochure that
578 shall be posted to the department's and each property
579 appraiser's website informing taxpayers of examples of
580 activities that may affect eligibility for ad valorem property

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581 tax exemptions, including but not limited to, rental of
582 homestead property or establishment of permanent residency at
583 another property.

584 Section 10. Paragraph (a) of subsection (9) of section
585 196.011, Florida Statutes, is amended, and subsection (13) is
586 added to that section, to read:

587 196.011 Annual application required for exemption.—

588 (9) (a) A county may, at the request of the property
589 appraiser and by a majority vote of its governing body, waive
590 the requirement that an annual application or statement be made
591 for exemption of property within the county after an initial
592 application is made and the exemption granted. The waiver under
593 this subsection of the annual application or statement
594 requirement applies to all exemptions under this chapter except
595 the exemption under s. 196.1995. Notwithstanding such waiver,
596 refiling of an application or statement shall be required when
597 any property granted an exemption is sold or otherwise disposed
598 of, when the ownership changes in any manner, when the applicant
599 for homestead exemption ceases to use the property as his or her
600 homestead, or when the status of the owner changes so as to
601 change the exempt status of the property. In its deliberations
602 on whether to waive the annual application or statement
603 requirement, the governing body shall consider the possibility
604 of fraudulent exemption claims which may occur due to the waiver
605 of the annual application requirement. The owner of any property
606 granted an exemption who is not required to file an annual
607 application or statement shall notify the property appraiser
608 promptly whenever the use of the property or the status or
609 condition of the owner changes so as to change the exempt status

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610 of the property. If any property owner fails to so notify the
611 property appraiser and the property appraiser determines that
612 for any year within the prior 10 years the owner was not
613 entitled to receive such exemption, the owner of the property is
614 subject to the taxes exempted as a result of such failure plus
615 15 percent interest per annum and a penalty of 50 percent of the
616 taxes exempted. However, if a homestead exemption is granted as
617 a result of a clerical mistake or an omission by the property
618 appraiser, the taxpayer need not pay the unpaid taxes,
619 penalties, or interest. Except for homestead exemptions
620 controlled by s. 196.161, the property appraiser making such
621 determination shall record in the public records of the county a
622 notice of tax lien against any property owned by that person or
623 entity in the county, and such property must be identified in
624 the notice of tax lien. Such property is subject to the payment
625 of all taxes and penalties. Such lien when filed shall attach to
626 any property, identified in the notice of tax lien, owned by the
627 person who illegally or improperly received the exemption. If
628 such person no longer owns property in that county but owns
629 property in some other county or counties in the state, the
630 property appraiser shall record a notice of tax lien in such
631 other county or counties, identifying the property owned by such
632 person or entity in such county or counties, and it shall become
633 a lien against such property in such county or counties.

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

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

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639 196.031 Exemption of homesteads.—

640 (7) When homestead property is damaged or destroyed by
641 misfortune or calamity and the property is uninhabitable on
642 January 1 after the damage or destruction occurs, the homestead
643 exemption may be granted if the property is otherwise qualified
644 and if the property owner notifies the property appraiser that
645 he or she intends to repair or rebuild the property and live in
646 the property as his or her primary residence after the property
647 is repaired or rebuilt and does not claim a homestead exemption
648 on any other property or otherwise violate this section. Failure
649 by the property owner to commence the repair or rebuilding of
650 the homestead property within 5 ~~3~~ years after January 1
651 following the property's damage or destruction constitutes
652 abandonment of the property as a homestead. After the 5-year ~~3-~~
653 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
654 a building permit issued to the property owner for such repairs
655 or rebuilding also constitutes abandonment of the property as
656 homestead.

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

659 196.075 Additional homestead exemption for persons 65 and
660 older.—

661 (9) If the property appraiser determines that for any year
662 within the immediately previous 10 years a person who was not
663 entitled to the additional homestead exemption under this
664 section was granted such an exemption, the property appraiser
665 shall serve upon the owner a notice of intent to record in the
666 public records of the county a notice of tax lien against any
667 property owned by that person in the county, and that property

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668 must be identified in the notice of tax lien. Any property that
669 is owned by the taxpayer and is situated in this state is
670 subject to the taxes exempted by the improper homestead
671 exemption, plus a penalty of 50 percent of the unpaid taxes for
672 each year and interest at a rate of 15 percent per annum.
673 However, if such an exemption is improperly granted as a result
674 of a clerical mistake or an omission by the property appraiser,
675 the person who improperly received the exemption may not be
676 assessed the unpaid taxes, a penalty, and interest. Before any
677 such lien may be filed, the owner must be given 30 days within
678 which to pay the taxes, penalties, and interest. Such a lien is
679 subject to the procedures and provisions set forth in s.
680 196.161(3).

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

683 196.121 Homestead exemptions; forms.—

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

685 (a) Notice of examples of activities that may affect
686 eligibility for homestead exemptions, including, but not limited
687 to, rental of homestead property or establishment of permanent
688 residency at another property.

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

691 (c) ~~(b)~~ Notice that information contained in the application
692 will be provided to the Department of Revenue and may also be
693 provided to any state in which the applicant has previously
694 resided.

695 (d) ~~(c)~~ A requirement that the applicant read or have read
696 to him or her the contents of the form.

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

699 196.161 Homestead exemptions; lien imposed on property of
700 person claiming exemption although not a permanent resident.—

701 (1) (a) When the estate of any person is being probated or
702 administered in another state under an allegation that such
703 person was a resident of that state and the estate of such
704 person contains real property situate in this state upon which
705 homestead exemption has been allowed pursuant to s. 196.031 for
706 any year or years within 10 years immediately prior to the death
707 of the deceased, then within 3 years after the death of such
708 person the property appraiser of the county where the real
709 property is located shall, upon knowledge of such fact, record a
710 notice of tax lien against the property among the public records
711 of that county, and the property shall be subject to the payment
712 of all taxes exempt thereunder, a penalty of 50 percent of the
713 unpaid taxes for each year, plus 15 percent interest per year,
714 unless the circuit court having jurisdiction over the ancillary
715 administration in this state determines that the decedent was a
716 permanent resident of this state during the year or years an
717 exemption was allowed, whereupon the lien shall not be filed or,
718 if filed, shall be canceled of record by the property appraiser
719 of the county where the real estate is located. However, if such
720 exemption was granted as a result of a clerical mistake or an
721 omission by the property appraiser, the property may not be
722 subject to the unpaid taxes, penalties, or interest.

723 (b) In addition, upon determination by the property
724 appraiser that for any year or years within the prior 10 years a
725 person who was not entitled to a homestead exemption was granted

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726 a homestead exemption from ad valorem taxes, it shall be the
727 duty of the property appraiser making such determination to
728 serve upon the owner a notice of intent to record in the public
729 records of the county a notice of tax lien against any property
730 owned by that person in the county, and such property shall be
731 identified in the notice of tax lien. The property appraiser
732 must include with such notice served upon the owner information
733 explaining why the owner is not entitled to the homestead
734 exemption; for which years unpaid taxes, penalties, and interest
735 are due; and how unpaid taxes, penalties, and interest have been
736 calculated. Such property which is situated in this state shall
737 be subject to the taxes exempted thereby, plus a penalty of 50
738 percent of the unpaid taxes for each year and 15 percent
739 interest per annum. However, if a homestead exemption is
740 improperly granted as a result of a clerical mistake or an
741 omission by the property appraiser, the person improperly
742 receiving the exemption shall not be assessed the unpaid taxes,
743 penalty, and interest. Before any such lien may be filed, the
744 owner so notified must be given 30 days to pay the taxes,
745 penalties, and interest.

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

748 196.1978 Affordable housing property exemption.—

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

750 1. "Corporation" means the Florida Housing Finance
751 Corporation.

752 2. "Newly constructed" means an improvement to real
753 property which was substantially completed within 5 years before
754 the date of an applicant's first submission of a request for a

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755 certification notice ~~or an application for an exemption~~ pursuant
756 to this subsection ~~section, whichever is earlier.~~

757 3. "Substantially completed" has the same meaning as in s.
758 192.042(1).

759 (b) Notwithstanding ss. 196.195 and 196.196, portions of
760 property in a multifamily project are considered property used
761 for a charitable purpose and are eligible to receive an ad
762 valorem property tax exemption if such portions meet all of the
763 following conditions:

764 1. Provide affordable housing to natural persons or
765 families meeting the income limitations provided in paragraph
766 (d).~~†~~

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

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

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

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784 (c) If a unit that in the previous year received ~~qualified~~
785 ~~for~~ the exemption under this subsection and was occupied by a
786 tenant is vacant on January 1, the vacant unit is eligible for
787 the exemption if the use of the unit is restricted to providing
788 affordable housing that would otherwise meet the requirements of
789 this subsection and a reasonable effort is made to lease the
790 unit to eligible persons or families.

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

792 a. Seventy-five percent of the assessed value of the units
793 in multifamily projects that meet the requirements of this
794 subsection and are ~~Qualified property~~ used to house natural
795 persons or families whose annual household income is greater
796 than 80 percent but not more than 120 percent of the median
797 annual adjusted gross income for households within the
798 metropolitan statistical area or, if not within a metropolitan
799 statistical area, within the county in which the person or
800 family resides; and, ~~must receive an ad valorem property tax~~
801 ~~exemption of 75 percent of the assessed value.~~

802 b.2. From ad valorem property taxes the units in
803 multifamily projects that meet the requirements of this
804 subsection and are ~~Qualified property~~ used to house natural
805 persons or families whose annual household income does not
806 exceed 80 percent of the median annual adjusted gross income for
807 households within the metropolitan statistical area or, if not
808 within a metropolitan statistical area, within the county in
809 which the person or family resides, ~~is exempt from ad valorem~~
810 ~~property taxes.~~

811 2. When determining the value of a unit for purposes of
812 applying an exemption pursuant to this paragraph, the property

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813 appraiser must include in such valuation the proportionate share
814 of the residential common areas, including the land, fairly
815 attributable to such unit.

816 (e) To be eligible to receive an exemption under this
817 subsection, a property owner must submit an application on a
818 form prescribed by the department by March 1 for the exemption,
819 accompanied by a certification notice from the corporation to
820 the property appraiser. The property appraiser shall review the
821 application and determine whether the applicant meets all of the
822 requirements of this subsection and is entitled to an exemption.
823 A property appraiser may request and review additional
824 information necessary to make such determination. A property
825 appraiser may grant an exemption only for a property for which
826 the corporation has issued a certification notice and which the
827 property appraiser determines is entitled to an exemption.

828 (f) To receive a certification notice, a property owner
829 must submit a request to the corporation ~~for certification~~ on a
830 form provided by the corporation which includes all of the
831 following:

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

834 2. A list of the units for which the property owner seeks
835 an exemption.

836 3. The rent amount received by the property owner for each
837 unit for which the property owner seeks an exemption. If a unit
838 is vacant and qualifies for an exemption under paragraph (c),
839 the property owner must provide evidence of the published rent
840 amount for each vacant unit.

841 4. A sworn statement, under penalty of perjury, from the

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842 applicant restricting the property for a period of not less than
843 3 years to housing persons or families who meet the income
844 limitations under this subsection.

845 (g) The corporation shall review the request for a
846 certification notice and certify whether a property ~~that~~ meets
847 the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this~~
848 ~~subsection~~. A determination by the corporation regarding a
849 request for a certification notice does not constitute a grant
850 of an exemption pursuant to this subsection or final agency
851 action pursuant to chapter 120.

852 1. If the corporation determines that the property meets
853 the ~~eligibility~~ criteria ~~for an exemption under this subsection~~,
854 the corporation must send a certification notice to the property
855 owner and the property appraiser.

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

859 (h) The corporation shall post on its website the deadline
860 to submit a request for a certification notice. The deadline
861 must allow adequate time for a property owner to submit a timely
862 application for exemption to the property appraiser.

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

867 ~~(j)~~ If the property appraiser determines that for any year
868 during the immediately previous 10 years a person who was not
869 entitled to an exemption under this subsection was granted such
870 an exemption, the property appraiser must serve upon the owner a

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871 notice of intent to record in the public records of the county a
872 notice of tax lien against any property owned by that person in
873 the county, and that property must be identified in the notice
874 of tax lien. Any property owned by the taxpayer and situated in
875 this state is subject to the taxes exempted by the improper
876 exemption, plus a penalty of 50 percent of the unpaid taxes for
877 each year and interest at a rate of 15 percent per annum. If an
878 exemption is improperly granted as a result of a clerical
879 mistake or an omission by the property appraiser, the property
880 owner improperly receiving the exemption may not be assessed a
881 penalty or interest.

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

888 (k)~~(l)~~ Property receiving an exemption pursuant to s.
889 196.1979 or units used as a transient public lodging
890 establishment as defined in s. 509.013 are ~~is~~ not eligible for
891 this exemption.

892 (l)~~(m)~~ A rental market study submitted as required by
893 subparagraph (f)1. paragraph (f) must identify the fair market
894 value rent of each unit for which a property owner seeks an
895 exemption. Only a certified general appraiser as defined in s.
896 475.611 may issue a rental market study. The certified general
897 appraiser must be independent of the property owner who requests
898 the rental market study. In preparing the rental market study, a
899 certified general appraiser shall comply with the standards of

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900 professional practice pursuant to part II of chapter 475 and use
901 comparable property within the same geographic area and of the
902 same type as the property for which the exemption is sought. A
903 rental market study must have been completed within 3 years
904 before submission of the application.

905 (m) ~~(n)~~ The corporation may adopt rules to implement this
906 section.

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

909 Section 16. Effective upon becoming a law, present
910 subsections (6) and (7) of section 196.1979, Florida Statutes,
911 are redesignated as subsections (8) and (9), respectively, new
912 subsections (6) and (7) are added to that section, and paragraph
913 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
914 (l) of subsection (3), and subsection (5) of that section are
915 amended, to read:

916 196.1979 County and municipal affordable housing property
917 exemption.—

918 (1)

919 (b) Qualified property may receive an ad valorem property
920 tax exemption of:

921 1. Up to 75 percent of the assessed value of each
922 residential unit used to provide affordable housing if fewer
923 than 100 percent of the multifamily project's residential units
924 are used to provide affordable housing meeting the requirements
925 of this section.

926 2. Up to 100 percent of the assessed value of each
927 residential unit used to provide affordable housing if 100
928 percent of the multifamily project's residential units are used

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929 to provide affordable housing meeting the requirements of this
930 section.

931 (2) If a residential unit that in the previous year
932 received ~~qualified for~~ the exemption under this section and was
933 occupied by a tenant is vacant on January 1, the vacant unit may
934 qualify for the exemption under this section if the use of the
935 unit is restricted to providing affordable housing that would
936 otherwise meet the requirements of this section and a reasonable
937 effort is made to lease the unit to eligible persons or
938 families.

939 (3) An ordinance granting the exemption authorized by this
940 section must:

941 (d) Require the local entity to verify and certify property
942 that meets the requirements of the ordinance as qualified
943 property and forward the certification to the property owner and
944 the property appraiser. If the local entity denies the
945 application for certification ~~exemption~~, it must notify the
946 applicant and include reasons for the denial.

947 (f) Require the property owner to submit an application for
948 exemption, on a form prescribed by the department, accompanied
949 by the certification of qualified property, to the property
950 appraiser no later than the deadline specified in s. 196.011
951 ~~March 1~~.

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

955 (5) An ordinance adopted under this section must expire
956 before the fourth January 1 after adoption; however, the board
957 of county commissioners or the governing body of the

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958 municipality may adopt a new ordinance to renew the exemption.
959 The board of county commissioners or the governing body of the
960 municipality shall deliver a copy of an ordinance adopted under
961 this section to the department and the property appraiser within
962 10 days after its adoption, but no later than January 1 of the
963 year such exemption will take effect. If the ordinance expires
964 or is repealed, the board of county commissioners or the
965 governing body of the municipality must notify the department
966 and the property appraiser within 10 days after its expiration
967 or repeal, but no later than January 1 of the year the repeal or
968 expiration of such exemption will take effect.

969 (6) The property appraiser shall review each application
970 for exemption and determine whether the applicant meets all of
971 the requirements of this section and is entitled to an
972 exemption. A property appraiser may request and review
973 additional information necessary to make such determination. A
974 property appraiser may grant an exemption only for a property
975 for which the local entity has certified as qualified property
976 and which the property appraiser determines is entitled to an
977 exemption.

978 (7) When determining the value of a unit for purposes of
979 applying an exemption pursuant to this section, the property
980 appraiser must include in such valuation the proportionate share
981 of the residential common areas, including the land, fairly
982 attributable to such unit.

983 Section 17. (1) The amendments made to s. 196.1978, Florida
984 Statutes, by section 15 of this act and 196.1979, Florida
985 Statutes, by section 16 of this act are intended to be remedial
986 and clarifying in nature and apply retroactively to January 1,

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987 2024.

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

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

992 196.1978 Affordable housing property exemption.—

993 (3)

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

1000 2. A taxing authority must make a finding in the ordinance
1001 or resolution that the latest Shimberg Center for Housing
1002 Studies Annual Report, prepared pursuant to s. 420.6075,
1003 identifies, for a county that is part of the jurisdiction of the
1004 taxing authority, that the number of affordable and available
1005 units in the county is greater than the number of renter
1006 households in the county for natural persons or families who
1007 meet the income limitations in sub-subparagraph (d)1.a.

1008 3. An election made pursuant to this paragraph may apply
1009 only to the ad valorem property tax levies imposed within a
1010 county specified pursuant to subparagraph 2. by the taxing
1011 authority making the election.

1012 4. The ordinance or resolution must take effect on the
1013 January 1 immediately succeeding adoption and shall expire on
1014 the second January 1 after the January 1 in which the ordinance
1015 or resolution takes effect. The ordinance or resolution may be

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1016 renewed prior to its expiration pursuant to this paragraph.

1017 5. The taxing authority proposing to make an election under
 1018 this paragraph must advertise the ordinance or resolution or
 1019 renewal thereof pursuant to the requirements of s. 50.011(1)
 1020 prior to adoption.

1021 6. The taxing authority must provide to the property
 1022 appraiser the adopted ordinance or resolution or renewal thereof
 1023 by the effective date of the ordinance or resolution or renewal
 1024 thereof.

1025 7. An ordinance or resolution or renewal thereof adopted
 1026 pursuant to this paragraph may not impair an exemption provided
 1027 to a property owner of a multifamily family project pursuant to
 1028 sub-subparagraph (d)1.a. prior to the adoption of any ordinance
 1029 or any resolution or renewal thereof under this paragraph.

1030 Section 19. The amendments made by this act to ss. 193.155,
 1031 193.703, 196.011, 196.031, 196.075, and 196.161, Florida
 1032 Statutes, first apply beginning with the 2025 property tax roll.

1033 Section 20. Subsection (1) of section 196.24, Florida
 1034 Statutes, is amended to read:

1035 196.24 Exemption for disabled ex-servicemember or surviving
 1036 spouse; evidence of disability.-

1037 (1) Any ex-servicemember, as defined in s. 196.012, who is
 1038 a bona fide resident of the state, who was discharged under
 1039 honorable conditions, and who has been disabled to a degree of
 1040 10 percent or more by misfortune or while serving during a
 1041 period of wartime service as defined in s. 1.01(14) is entitled
 1042 to the exemption from taxation provided for in s. 3(b), Art. VII
 1043 of the State Constitution as provided in this section. Property
 1044 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from

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1045 taxation. The production by him or her of a certificate of
1046 disability from the United States Government or the United
1047 States Department of Veterans Affairs or its predecessor before
1048 the property appraiser of the county wherein the ex-
1049 servicemember's property lies is prima facie evidence of the
1050 fact that he or she is entitled to the exemption. The
1051 unremarried surviving spouse of such a disabled ex-servicemember
1052 is also entitled to the exemption.

1053 Section 21. The amendments made by this act to s. 196.24,
1054 Florida Statutes, first apply to the 2025 property tax roll.

1055 Section 22. Paragraph (a) of subsection (10) of section
1056 200.069, Florida Statutes, is amended to read:

1057 200.069 Notice of proposed property taxes and non-ad
1058 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
1059 appraiser, in the name of the taxing authorities and local
1060 governing boards levying non-ad valorem assessments within his
1061 or her jurisdiction and at the expense of the county, shall
1062 prepare and deliver by first-class mail to each taxpayer to be
1063 listed on the current year's assessment roll a notice of
1064 proposed property taxes, which notice shall contain the elements
1065 and use the format provided in the following form.

1066 Notwithstanding the provisions of s. 195.022, no county officer
1067 shall use a form other than that provided herein. The Department
1068 of Revenue may adjust the spacing and placement on the form of
1069 the elements listed in this section as it considers necessary
1070 based on changes in conditions necessitated by various taxing
1071 authorities. If the elements are in the order listed, the
1072 placement of the listed columns may be varied at the discretion
1073 and expense of the property appraiser, and the property

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1074 appraiser may use printing technology and devices to complete
1075 the form, the spacing, and the placement of the information in
1076 the columns. In addition, the property appraiser may not include
1077 in the mailing of the notice of ad valorem taxes and non-ad
1078 valorem assessments additional information or items unless such
1079 information or items explain a component of the notice or
1080 provide information directly related to the assessment and
1081 taxation of the property. A county officer may use a form other
1082 than that provided by the department for purposes of this part,
1083 but only if his or her office pays the related expenses and he
1084 or she obtains prior written permission from the executive
1085 director of the department; however, a county officer may not
1086 use a form the substantive content of which is at variance with
1087 the form prescribed by the department. The county officer may
1088 continue to use such an approved form until the law that
1089 specifies the form is amended or repealed or until the officer
1090 receives written disapproval from the executive director.

1091 (10) (a) If requested by the property appraiser ~~local~~
1092 ~~governing board levying non-ad valorem assessments~~ and agreed to
1093 by the local governing board levying non-ad valorem assessments
1094 ~~property appraiser~~, the notice specified in this section may
1095 contain a notice of proposed or adopted non-ad valorem
1096 assessments. If so agreed, the notice shall be titled:

1097
1098 NOTICE OF PROPOSED PROPERTY TAXES
1099 AND PROPOSED OR ADOPTED
1100 NON-AD VALOREM ASSESSMENTS
1101 DO NOT PAY—THIS IS NOT A BILL
1102

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1103 There must be a clear partition between the notice of proposed
1104 property taxes and the notice of proposed or adopted non-ad
1105 valorem assessments. The partition must be a bold, horizontal
1106 line approximately 1/8-inch thick. By rule, the department shall
1107 provide a format for the form of the notice of proposed or
1108 adopted non-ad valorem assessments which meets the following
1109 minimum requirements:

1110 1. There must be subheading for columns listing the levying
1111 local governing board, with corresponding assessment rates
1112 expressed in dollars and cents per unit of assessment, and the
1113 associated assessment amount.

1114 2. The purpose of each assessment must also be listed in
1115 the column listing the levying local governing board if the
1116 purpose is not clearly indicated by the name of the board.

1117 3. Each non-ad valorem assessment for each levying local
1118 governing board must be listed separately.

1119 4. If a county has too many municipal service benefit units
1120 or assessments to be listed separately, it shall combine them by
1121 function.

1122 5. A brief statement outlining the responsibility of the
1123 tax collector and each levying local governing board as to any
1124 non-ad valorem assessment must be provided on the form,
1125 accompanied by directions as to which office to contact for
1126 particular questions or problems.

1127 Section 23. Present subsections (6), (7), and (8) of
1128 section 201.08, Florida Statutes, are redesignated as
1129 subsections (7), (8), and (9), respectively, a new subsection
1130 (6) is added to that section, and paragraph (b) of subsection
1131 (1) of that section is republished, to read:

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1132 201.08 Tax on promissory or nonnegotiable notes, written
1133 obligations to pay money, or assignments of wages or other
1134 compensation; exception.—

1135 (1)

1136 (b) On mortgages, trust deeds, security agreements, or
1137 other evidences of indebtedness filed or recorded in this state,
1138 and for each renewal of the same, the tax shall be 35 cents on
1139 each \$100 or fraction thereof of the indebtedness or obligation
1140 evidenced thereby. Mortgages, including, but not limited to,
1141 mortgages executed without the state and recorded in the state,
1142 which incorporate the certificate of indebtedness, not otherwise
1143 shown in separate instruments, are subject to the same tax at
1144 the same rate. When there is both a mortgage, trust deed, or
1145 security agreement and a note, certificate of indebtedness, or
1146 obligation, the tax shall be paid on the mortgage, trust deed,
1147 or security agreement at the time of recordation. A notation
1148 shall be made on the note, certificate of indebtedness, or
1149 obligation that the tax has been paid on the mortgage, trust
1150 deed, or security agreement. If a mortgage, trust deed, security
1151 agreement, or other evidence of indebtedness is subsequently
1152 filed or recorded in this state to evidence an indebtedness or
1153 obligation upon which tax was paid under paragraph (a) or
1154 subsection (2), tax shall be paid on the mortgage, trust deed,
1155 security agreement, or other evidence of indebtedness on the
1156 amount of the indebtedness or obligation evidenced which exceeds
1157 the aggregate amount upon which tax was previously paid under
1158 this paragraph and under paragraph (a) or subsection (2). If the
1159 mortgage, trust deed, security agreement, or other evidence of
1160 indebtedness subject to the tax levied by this section secures

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1161 future advances, as provided in s. 697.04, the tax shall be paid
1162 at the time of recordation on the initial debt or obligation
1163 secured, excluding future advances; at the time and so often as
1164 any future advance is made, the tax shall be paid on all sums
1165 then advanced regardless of where such advance is made.
1166 Notwithstanding the aforestated general rule, any increase in
1167 the amount of original indebtedness caused by interest accruing
1168 under an adjustable rate note or mortgage having an initial
1169 interest rate adjustment interval of not less than 6 months
1170 shall be taxable as a future advance only to the extent such
1171 increase is a computable sum certain when the document is
1172 executed. Failure to pay the tax shall not affect the lien for
1173 any such future advance given by s. 697.04, but any person who
1174 fails or refuses to pay such tax due by him or her is guilty of
1175 a misdemeanor of the first degree. The mortgage, trust deed, or
1176 other instrument shall not be enforceable in any court of this
1177 state as to any such advance unless and until the tax due
1178 thereon upon each advance that may have been made thereunder has
1179 been paid.

1180 (6) For a home equity conversion mortgage as defined in 12
1181 C.F.R. s. 1026.33(a), only the principal limit available to the
1182 borrower is subject to the tax imposed in this section. The
1183 maximum claim amount and the stated mortgage amount are not
1184 subject to the tax imposed in this section. As used in this
1185 subsection, the term "principal limit" means the gross amount of
1186 loan proceeds available to the borrower without consideration of
1187 any use restrictions. For purposes of this subsection, the tax
1188 must be calculated based on the principal limit amount
1189 determined at the time of closing as evidenced by the recorded

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1190 mortgage or any supporting documents attached thereto.

1191 Section 24. The amendment to s. 201.08, Florida Statutes,
1192 made by this act is intended to be remedial in nature and shall
1193 apply retroactively, but does not create a right to a refund or
1194 credit of any tax paid before the effective date of this act.
1195 For any home equity conversion mortgage recorded before the
1196 effective date of this act, the taxpayer may evidence the
1197 principal limit using related loan documents.

1198 Section 25. Section 201.21, Florida Statutes, is amended to
1199 read:

1200 201.21 Notes and other written obligations exempt under
1201 certain conditions.—

1202 (1) There shall be exempt from all excise taxes imposed by
1203 this chapter all promissory notes, nonnegotiable notes, and
1204 other written obligations to pay money bearing date subsequent
1205 to July 1, 1955, hereinafter referred to as "principal
1206 obligations," when the maker thereof shall pledge or deposit
1207 with the payee or holder thereof pursuant to any agreement
1208 commonly known as a wholesale warehouse mortgage agreement, as
1209 collateral security for the payment thereof, any collateral
1210 obligation or obligations, as hereinafter defined, provided all
1211 excise taxes imposed by this chapter upon or in respect to such
1212 collateral obligation or obligations shall have been paid. If
1213 the indebtedness evidenced by any such principal obligation
1214 shall be in excess of the indebtedness evidenced by such
1215 collateral obligation or obligations, the exemption provided by
1216 this subsection ~~section~~ shall not apply to the amount of such
1217 excess indebtedness; and, in such event, the excise taxes
1218 imposed by this chapter shall apply and be paid only in respect

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1219 to such excess of indebtedness of such principal obligation. The
1220 term "collateral obligation" as used in this subsection ~~section~~
1221 means any note, bond, or other written obligation to pay money
1222 secured by mortgage, deed of trust, or other lien upon real or
1223 personal property. The pledging of a specific collateral
1224 obligation to secure a specific principal obligation, if
1225 required under the terms of the agreement, shall not invalidate
1226 the exemption provided by this subsection ~~section~~. The temporary
1227 removal of the document or documents representing one or more
1228 collateral obligations for a reasonable commercial purpose, for
1229 a period not exceeding 60 days, shall not invalidate the
1230 exemption provided by this subsection ~~section~~.

1231 (2) There shall be exempt from all excise taxes imposed by
1232 this chapter all non-interest-bearing promissory notes, non-
1233 interest-bearing nonnegotiable notes, or non-interest-bearing
1234 written obligations to pay money, or assignments of salaries,
1235 wages, or other compensation made, executed, delivered, sold,
1236 transferred, or assigned in the state, and for each renewal of
1237 the same, of \$3,500 or less, when given by a customer to an
1238 alarm system contractor, as defined in s. 489.505, in connection
1239 with the sale of an alarm system as defined in s. 489.505.

1240 Section 26. Subsection (1) of section 206.9931, Florida
1241 Statutes, is amended to read:

1242 206.9931 Administrative provisions.—

1243 (1) Any person producing in, importing into, or causing to
1244 be imported into this state taxable pollutants for sale, use, or
1245 otherwise and who is not registered or licensed pursuant to
1246 other parts of this chapter is hereby required to register and
1247 become licensed for the purposes of this part. Such person shall

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1248 register as either a producer or importer of pollutants and
1249 shall be subject to all applicable registration and licensing
1250 provisions of this chapter, as if fully set out in this part and
1251 made expressly applicable to the taxes imposed herein,
1252 including, but not limited to, ss. 206.02-206.025, 206.03,
1253 206.04, and 206.05. For the purposes of this section,
1254 registrations required exclusively for this part shall be made
1255 within 90 days of July 1, 1986, for existing businesses, or
1256 before ~~prior to~~ the first production or importation of
1257 pollutants for businesses created after July 1, 1986. ~~The fee~~
1258 ~~for registration shall be \$30.~~ Failure to timely register is a
1259 misdemeanor of the first degree, punishable as provided in s.
1260 775.082 or s. 775.083.

1261 Section 27. Section 206.9955, Florida Statutes, is amended
1262 to read:

1263 206.9955 Levy of natural gas fuel tax.—

1264 (1) The motor fuel equivalent gallon means the following
1265 for:

1266 (a) Compressed natural gas gallon: 5.66 pounds, or per each
1267 126.67 cubic feet.

1268 (b) Liquefied natural gas gallon: 6.06 pounds.

1269 (c) Liquefied petroleum gas gallon: 1.35 gallons.

1270 (2) ~~Effective January 1, 2026,~~ The following taxes shall be
1271 imposed:

1272 (a) Upon each motor fuel equivalent gallon of natural gas
1273 fuel:

1274 1. Effective January 1, 2026, an excise tax of 2 4 cents
1275 ~~upon each motor fuel equivalent gallon of natural gas fuel.~~

1276 2. Effective January 1, 2027, an excise tax of 4 cents.

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1277 (b) Upon each motor fuel equivalent gallon of natural gas
1278 fuel, which is designated as the "ninth-cent fuel tax":

1279 1. Effective January 1, 2026, an additional tax of 0.5
1280 cents. ~~1 cent upon each motor fuel equivalent gallon of natural~~
1281 gas fuel, which is designated as the "ninth-cent fuel tax."

1282 2. Effective January 1, 2027, an additional tax of 1 cent.

1283 (c) Upon each motor fuel equivalent gallon of natural gas
1284 fuel by each county, which is designated as the "local option
1285 fuel tax":

1286 1. Effective January 1, 2026, an additional tax of 0.5
1287 cents. ~~1 cent on each motor fuel equivalent gallon of natural~~
1288 gas fuel by each county, which is designated as the "local
1289 option fuel tax."

1290 2. Effective January 1, 2027, an additional tax of 1 cent.

1291 (d) An additional tax on each motor fuel equivalent gallon
1292 of natural gas fuel, which is designated as the "State
1293 Comprehensive Enhanced Transportation System Tax," at a rate
1294 determined pursuant to this paragraph.

1295 1. Before January 1, 2026, and each year thereafter, the
1296 department shall determine the tax rate applicable to the sale
1297 of natural gas fuel for the following 12-month period beginning
1298 January 1, rounded to the nearest tenth of a cent, by adjusting
1299 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage
1300 change in the average of the Consumer Price Index issued by the
1301 United States Department of Labor for the most recent 12-month
1302 period ending September 30, compared to the base year average,
1303 which is the average for the 12-month period ending September
1304 30, 2013.

1305 2. Before January 1, 2027, and each year thereafter, the

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1306 department shall determine the tax rate applicable to the sale
1307 of natural gas fuel for the following 12-month period beginning
1308 January 1, rounded to the nearest tenth of a cent, by adjusting
1309 the tax rate of 5.8 cents per gallon by the percentage change in
1310 the average of the Consumer Price Index issued by the United
1311 States Department of Labor for the most recent 12-month period
1312 ending September 30, compared to the base year average, which is
1313 the average for the 12-month period ending September 30, 2013.

1314 (e)1. An additional tax is imposed on each motor fuel
1315 equivalent gallon of natural gas fuel for the privilege of
1316 selling natural gas fuel, at a rate determined pursuant to this
1317 subparagraph.

1318 a. Before January 1, 2026, and each year thereafter, the
1319 department shall determine the tax rate applicable to the sale
1320 of natural gas fuel, rounded to the nearest tenth of a cent, for
1321 the following 12-month period beginning January 1, by adjusting
1322 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1323 change in the average of the Consumer Price Index issued by the
1324 United States Department of Labor for the most recent 12-month
1325 period ending September 30, compared to the base year average,
1326 which is the average for the 12-month period ending September
1327 30, 2013.

1328 b. Before January 1, 2027, and each year thereafter, the
1329 department shall determine the tax rate applicable to the sale
1330 of natural gas fuel, rounded to the nearest tenth of a cent, for
1331 the following 12-month period beginning January 1, by adjusting
1332 the tax rate of 9.2 cents per gallon by the percentage change in
1333 the average of the Consumer Price Index issued by the United
1334 States Department of Labor for the most recent 12-month period

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1335 ending September 30, compared to the base year average, which is
1336 the average for the 12-month period ending September 30, 2013.

1337 2. The department is authorized to adopt rules and publish
1338 forms to administer this paragraph.

1339 (3) Unless otherwise provided by this chapter, the taxes
1340 specified in subsection (2) are imposed on natural gas fuel when
1341 it is placed into the fuel supply tank of a motor vehicle as
1342 defined in s. 206.01(23). The person liable for payment of the
1343 taxes imposed by this section is the person selling or supplying
1344 the natural gas fuel to the end user, for use in the fuel supply
1345 tank of a motor vehicle as defined in s. 206.01(23).

1346 Section 28. For the purpose of incorporating the amendment
1347 made by this act to section 206.9955, Florida Statutes, in
1348 references thereto, subsections (1) and (4) of section 206.996,
1349 Florida Statutes, are reenacted to read:

1350 206.996 Monthly reports by natural gas fuel retailers;
1351 deductions.—

1352 (1) For the purpose of determining the amount of taxes
1353 imposed by s. 206.9955, each natural gas fuel retailer shall
1354 file beginning with February 2026, and each month thereafter, no
1355 later than the 20th day of each month, monthly reports
1356 electronically with the department showing information on
1357 inventory, purchases, nontaxable disposals, taxable uses, and
1358 taxable sales in gallons of natural gas fuel for the preceding
1359 month. However, if the 20th day of the month falls on a
1360 Saturday, Sunday, or federal or state legal holiday, a return
1361 must be accepted if it is electronically filed on the next
1362 succeeding business day. The reports must include, or be
1363 verified by, a written declaration stating that such report is

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1364 made under the penalties of perjury. The natural gas fuel
1365 retailer shall deduct from the amount of taxes shown by the
1366 report to be payable an amount equivalent to 0.67 percent of the
1367 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1368 which deduction is allowed to the natural gas fuel retailer to
1369 compensate it for services rendered and expenses incurred in
1370 complying with the requirements of this part. This allowance is
1371 not deductible unless payment of applicable taxes is made on or
1372 before the 20th day of the month. This subsection may not be
1373 construed as authorizing a deduction from the constitutional
1374 fuel tax or the fuel sales tax.

1375 (4) In addition to the allowance authorized by subsection
1376 (1), every natural gas fuel retailer is entitled to a deduction
1377 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
1378 (c), on account of services and expenses incurred due to
1379 compliance with the requirements of this part. This allowance
1380 may not be deductible unless payment of the tax is made on or
1381 before the 20th day of the month.

1382 Section 29. For the purpose of incorporating the amendment
1383 made by this act to section 206.9955, Florida Statutes, in
1384 references thereto, section 206.997, Florida Statutes, is
1385 reenacted to read:

1386 206.997 State and local alternative fuel user fee clearing
1387 trust funds; distribution.—

1388 (1) Notwithstanding the provisions of s. 206.875, the
1389 revenues from the state natural gas fuel tax imposed by s.
1390 206.9955(2)(a), (d), and (e) shall be deposited into the State
1391 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1392 the service charges provided in s. 215.20, the proceeds in this

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1393 trust fund shall be distributed as follows: the taxes imposed
1394 under s. 206.9955(2) (d) and (e) shall be transferred to the
1395 State Transportation Trust Fund and the tax imposed under s.
1396 206.9955(2) (a) shall be distributed as follows: 50 percent shall
1397 be transferred to the State Board of Administration for
1398 distribution according to the provisions of s. 16, Art. IX of
1399 the State Constitution of 1885, as amended; 25 percent shall be
1400 transferred to the Revenue Sharing Trust Fund for
1401 Municipalities; and the remaining 25 percent shall be
1402 distributed using the formula contained in s. 206.60(1).

1403 (2) Notwithstanding the provisions of s. 206.875, the
1404 revenues from the local natural gas fuel tax imposed by s.
1405 206.9955(2) (b) and (c) shall be deposited into The Local
1406 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1407 the service charges provided in s. 215.20, the proceeds in this
1408 trust fund shall be returned monthly to the appropriate county.

1409 Section 30. Section 211.0254, Florida Statutes, is created
1410 to read:

1411 211.0254 Child care tax credits.—Beginning January 1, 2025,
1412 there is allowed a credit pursuant to s. 402.261 against any tax
1413 imposed by the state due under s. 211.02 or s. 211.025. However,
1414 the combined credit allowed under this section and ss. 211.0251,
1415 211.0252, and 211.0253 may not exceed 50 percent of the tax due
1416 on the return on which the credit is taken. If the combined
1417 credit allowed under the foregoing sections exceeds 50 percent
1418 of the tax due on the return, the credit must first be taken
1419 under s. 211.0251, then under s. 211.0253, then under s.
1420 211.0252. Any remaining liability must be taken under this
1421 section but may not exceed 50 percent of the tax due. For

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1422 purposes of the distributions of tax revenue under s. 211.06,
1423 the department shall disregard any tax credits allowed under
1424 this section to ensure that any reduction in tax revenue
1425 received which is attributable to the tax credits results only
1426 in a reduction in distributions to the General Revenue Fund. The
1427 provisions of s. 402.261 apply to the credit authorized by this
1428 section.

1429 Section 31. Section 212.1835, Florida Statutes, is created
1430 to read:

1431 212.1835 Child care tax credits.—Beginning January 1, 2025,
1432 there is allowed a credit pursuant to s. 402.261 against any tax
1433 imposed by the state and due under this chapter from a direct
1434 pay permitholder as a result of the direct pay permit held
1435 pursuant to s. 212.183. For purposes of the dealer's credit
1436 granted for keeping prescribed records, filing timely tax
1437 returns, and properly accounting and remitting taxes under s.
1438 212.12, the amount of tax due used to calculate the credit must
1439 include any expenses or payments from a direct pay permitholder
1440 which give rise to a credit under s. 402.261. For purposes of
1441 the distributions of tax revenue under s. 212.20, the department
1442 shall disregard any tax credits allowed under this section to
1443 ensure that any reduction in tax revenue received which is
1444 attributable to the tax credits results only in a reduction in
1445 distributions to the General Revenue Fund. The provisions of s.
1446 402.261 apply to the credit authorized by this section. A dealer
1447 who claims a tax credit under this section must file his or her
1448 tax returns and pay his or her taxes by electronic means under
1449 s. 213.755.

1450 Section 32. Paragraph (d) of subsection (2) of section

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1451 212.0306, Florida Statutes, is amended to read:

1452 212.0306 Local option food and beverage tax; procedure for
1453 levying; authorized uses; administration.—

1454 (2)

1455 (d) Sales in cities or towns presently imposing a municipal
1456 resort tax as authorized by chapter 67-930, Laws of Florida, are
1457 exempt from the taxes authorized by subsection (1); however, the
1458 tax authorized by paragraph (1)(b) may be levied in such city or
1459 town if the governing authority of the city or town adopts an
1460 ordinance that is subsequently approved by a majority of the
1461 ~~registered~~ electors in such city or town voting in at a
1462 referendum held at a general election as defined in s. 97.021.
1463 Any tax levied in a city or town pursuant to this paragraph
1464 takes effect on the first day of January following the general
1465 election in which the ordinance was approved. A referendum to
1466 reenact an expiring tax authorized under this paragraph must be
1467 held at a general election occurring within the 48-month period
1468 immediately preceding the effective date of the reenacted tax,
1469 and the referendum may appear on the ballot only once within the
1470 48-month period.

1471 Section 33. Paragraph (a) of subsection (1) of section
1472 212.05, Florida Statutes, is amended to read:

1473 212.05 Sales, storage, use tax.—It is hereby declared to be
1474 the legislative intent that every person is exercising a taxable
1475 privilege who engages in the business of selling tangible
1476 personal property at retail in this state, including the
1477 business of making or facilitating remote sales; who rents or
1478 furnishes any of the things or services taxable under this
1479 chapter; or who stores for use or consumption in this state any

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1480 item or article of tangible personal property as defined herein
1481 and who leases or rents such property within the state.

1482 (1) For the exercise of such privilege, a tax is levied on
1483 each taxable transaction or incident, which tax is due and
1484 payable as follows:

1485 (a)1.a. At the rate of 6 percent of the sales price of each
1486 item or article of tangible personal property when sold at
1487 retail in this state, computed on each taxable sale for the
1488 purpose of remitting the amount of tax due the state, and
1489 including each and every retail sale.

1490 b. Each occasional or isolated sale of an aircraft, boat,
1491 mobile home, or motor vehicle of a class or type which is
1492 required to be registered, licensed, titled, or documented in
1493 this state or by the United States Government shall be subject
1494 to tax at the rate provided in this paragraph. The department
1495 shall by rule adopt any nationally recognized publication for
1496 valuation of used motor vehicles as the reference price list for
1497 any used motor vehicle which is required to be licensed pursuant
1498 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1499 party to an occasional or isolated sale of such a vehicle
1500 reports to the tax collector a sales price which is less than 80
1501 percent of the average loan price for the specified model and
1502 year of such vehicle as listed in the most recent reference
1503 price list, the tax levied under this paragraph shall be
1504 computed by the department on such average loan price unless the
1505 parties to the sale have provided to the tax collector an
1506 affidavit signed by each party, or other substantial proof,
1507 stating the actual sales price. Any party to such sale who
1508 reports a sales price less than the actual sales price is guilty

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1509 of a misdemeanor of the first degree, punishable as provided in
1510 s. 775.082 or s. 775.083. The department shall collect or
1511 attempt to collect from such party any delinquent sales taxes.
1512 In addition, such party shall pay any tax due and any penalty
1513 and interest assessed plus a penalty equal to twice the amount
1514 of the additional tax owed. Notwithstanding any other provision
1515 of law, the Department of Revenue may waive or compromise any
1516 penalty imposed pursuant to this subparagraph.

1517 2. This paragraph does not apply to the sale of a boat or
1518 aircraft by or through a registered dealer under this chapter to
1519 a purchaser who, at the time of taking delivery, is a
1520 nonresident of this state, does not make his or her permanent
1521 place of abode in this state, and is not engaged in carrying on
1522 in this state any employment, trade, business, or profession in
1523 which the boat or aircraft will be used in this state, or is a
1524 corporation none of the officers or directors of which is a
1525 resident of, or makes his or her permanent place of abode in,
1526 this state, or is a noncorporate entity that has no individual
1527 vested with authority to participate in the management,
1528 direction, or control of the entity's affairs who is a resident
1529 of, or makes his or her permanent abode in, this state. For
1530 purposes of this exemption, either a registered dealer acting on
1531 his or her own behalf as seller, a registered dealer acting as
1532 broker on behalf of a seller, or a registered dealer acting as
1533 broker on behalf of the nonresident purchaser may be deemed to
1534 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed
1535 unless:

1536 a. The nonresident purchaser removes a qualifying boat, as
1537 described in sub-subparagraph f., from this ~~the~~ state within 90

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1538 days after the date of purchase or extension, or the nonresident
1539 purchaser removes a nonqualifying boat or an aircraft from this
1540 state within 10 days after the date of purchase or, when the
1541 boat or aircraft is repaired or altered, within 20 days after
1542 completion of the repairs or alterations; or if the aircraft
1543 will be registered in a foreign jurisdiction and:

1544 (I) Application for the aircraft's registration is properly
1545 filed with a civil airworthiness authority of a foreign
1546 jurisdiction within 10 days after the date of purchase;

1547 (II) The nonresident purchaser removes the aircraft from
1548 this ~~the~~ state to a foreign jurisdiction within 10 days after
1549 the date the aircraft is registered by the applicable foreign
1550 airworthiness authority; and

1551 (III) The aircraft is operated in this ~~the~~ state solely to
1552 remove it from this ~~the~~ state to a foreign jurisdiction.

1553
1554 For purposes of this sub-subparagraph, the term "foreign
1555 jurisdiction" means any jurisdiction outside of the United
1556 States or any of its territories;

1557 b. The nonresident purchaser, within 90 days after ~~from~~ the
1558 date of departure, provides the department with written proof
1559 that the nonresident purchaser licensed, registered, titled, or
1560 documented the boat or aircraft outside this ~~the~~ state. If such
1561 written proof is unavailable, within 90 days the nonresident
1562 purchaser must ~~shall~~ provide proof that the nonresident
1563 purchaser applied for such license, title, registration, or
1564 documentation. The nonresident purchaser shall forward to the
1565 department proof of title, license, registration, or
1566 documentation upon receipt;

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1567 c. The nonresident purchaser, within 30 days after removing
1568 the boat or aircraft from this state ~~Florida~~, furnishes the
1569 department with proof of removal in the form of receipts for
1570 fuel, dockage, slippage, tie-down, or hangaring from outside of
1571 Florida. The information so provided must clearly and
1572 specifically identify the boat or aircraft;

1573 d. The selling dealer, within 30 days after the date of
1574 sale, provides to the department a copy of the sales invoice,
1575 closing statement, bills of sale, and the original affidavit
1576 signed by the nonresident purchaser affirming ~~attesting~~ that the
1577 nonresident purchaser qualifies for exemption from sales tax
1578 pursuant to this subparagraph and attesting that the nonresident
1579 purchaser will provide the documentation required to
1580 substantiate the exemption claimed under ~~he or she has read the~~
1581 ~~provisions of this subparagraph section;~~

1582 e. The seller makes a copy of the affidavit a part of his
1583 or her record for as long as required by s. 213.35; and

1584 f. Unless the nonresident purchaser of a boat of 5 net tons
1585 of admeasurement or larger intends to remove the boat from this
1586 state within 10 days after the date of purchase or when the boat
1587 is repaired or altered, within 20 days after completion of the
1588 repairs or alterations, the nonresident purchaser applies to the
1589 selling dealer for a decal which authorizes 90 days after the
1590 date of purchase for removal of the boat. The nonresident
1591 purchaser of a qualifying boat may apply to the selling dealer
1592 within 60 days after the date of purchase for an extension decal
1593 that authorizes the boat to remain in this state for an
1594 additional 90 days, but not more than a total of 180 days,
1595 before the nonresident purchaser is required to pay the tax

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1596 imposed by this chapter. The department is authorized to issue
1597 decals in advance to dealers. The number of decals issued in
1598 advance to a dealer shall be consistent with the volume of the
1599 dealer's past sales of boats which qualify under this sub-
1600 subparagraph. The selling dealer or his or her agent shall mark
1601 and affix the decals to qualifying boats in the manner
1602 prescribed by the department, before delivery of the boat.

1603 (I) The department is hereby authorized to charge dealers a
1604 fee sufficient to recover the costs of decals issued, except the
1605 extension decal shall cost \$425.

1606 (II) The proceeds from the sale of decals will be deposited
1607 into the administrative trust fund.

1608 (III) Decals shall display information to identify the boat
1609 as a qualifying boat under this sub-subparagraph, including, but
1610 not limited to, the decal's date of expiration.

1611 (IV) The department is authorized to require dealers who
1612 purchase decals to file reports with the department and may
1613 prescribe all necessary records by rule. All such records are
1614 subject to inspection by the department.

1615 (V) Any dealer or his or her agent who issues a decal
1616 falsely, fails to affix a decal, mismarks the expiration date of
1617 a decal, or fails to properly account for decals will be
1618 considered prima facie to have committed a fraudulent act to
1619 evade the tax and will be liable for payment of the tax plus a
1620 mandatory penalty of 200 percent of the tax, and shall be liable
1621 for fine and punishment as provided by law for a conviction of a
1622 misdemeanor of the first degree, as provided in s. 775.082 or s.
1623 775.083.

1624 (VI) Any nonresident purchaser of a boat who removes a

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1625 decal before permanently removing the boat from this ~~the~~ state,
1626 or defaces, changes, modifies, or alters a decal in a manner
1627 affecting its expiration date before its expiration, or who
1628 causes or allows the same to be done by another, will be
1629 considered prima facie to have committed a fraudulent act to
1630 evade the tax and will be liable for payment of the tax plus a
1631 mandatory penalty of 200 percent of the tax, and shall be liable
1632 for fine and punishment as provided by law for a conviction of a
1633 misdemeanor of the first degree, as provided in s. 775.082 or s.
1634 775.083.

1635 (VII) The department is authorized to adopt rules necessary
1636 to administer and enforce this subparagraph and to publish the
1637 necessary forms and instructions.

1638 (VIII) The department is hereby authorized to adopt
1639 emergency rules pursuant to s. 120.54(4) to administer and
1640 enforce the provisions of this subparagraph.

1641
1642 If the nonresident purchaser fails to remove the qualifying boat
1643 from this state within the maximum 180 days after purchase or a
1644 nonqualifying boat or an aircraft from this state within 10 days
1645 after purchase or, when the boat or aircraft is repaired or
1646 altered, within 20 days after completion of such repairs or
1647 alterations, or permits the boat or aircraft to return to this
1648 state within 6 months after ~~from~~ the date of departure, except
1649 as provided in s. 212.08(7)(fff), or if the nonresident
1650 purchaser fails to furnish the department with any of the
1651 documentation required by this subparagraph within the
1652 prescribed time period, the nonresident purchaser is ~~shall be~~
1653 liable for use tax on the cost price of the boat or aircraft

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1654 and, in addition thereto, payment of a penalty to the Department
1655 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
1656 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
1657 period following the sale of a qualifying boat tax-exempt to a
1658 nonresident may not be tolled for any reason.

1659 Section 34. Paragraph (b) of subsection (2) and paragraph
1660 (a) of subsection (3) of section 212.054, Florida Statutes, are
1661 amended to read:

1662 212.054 Discretionary sales surtax; limitations,
1663 administration, and collection.—

1664 (2)

1665 (b) However:

1666 1. The sales amount above \$5,000 on any item of tangible
1667 personal property shall not be subject to the surtax. However,
1668 charges for prepaid calling arrangements, as defined in s.
1669 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
1670 of administering the \$5,000 limitation on an item of tangible
1671 personal property:7

1672 a. If two or more taxable items of tangible personal
1673 property are sold to the same purchaser at the same time and,
1674 under generally accepted business practice or industry standards
1675 or usage, are normally sold in bulk or are items that, when
1676 assembled, comprise a working unit or part of a working unit,
1677 such items must be considered a single item for purposes of the
1678 \$5,000 limitation when supported by a charge ticket, sales slip,
1679 invoice, or other tangible evidence of a single sale or rental.

1680 b. The sale of a boat and the corresponding boat trailer,
1681 which trailer is identified as a motor vehicle as defined in s.
1682 320.01(1), must be taxed as a single item when sold to the same

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1683 purchaser, at the same time, and included in the same invoice.

1684 2. In the case of utility services billed on or after the
1685 effective date of any such surtax, the entire amount of the
1686 charge for utility services shall be subject to the surtax. In
1687 the case of utility services billed after the last day the
1688 surtax is in effect, the entire amount of the charge on said
1689 items shall not be subject to the surtax. "Utility service," as
1690 used in this section, does not include any communications
1691 services as defined in chapter 202.

1692 3. In the case of written contracts which are signed prior
1693 to the effective date of any such surtax for the construction of
1694 improvements to real property or for remodeling of existing
1695 structures, the surtax shall be paid by the contractor
1696 responsible for the performance of the contract. However, the
1697 contractor may apply for one refund of any such surtax paid on
1698 materials necessary for the completion of the contract. Any
1699 application for refund shall be made no later than 15 months
1700 following initial imposition of the surtax in that county. The
1701 application for refund shall be in the manner prescribed by the
1702 department by rule. A complete application shall include proof
1703 of the written contract and of payment of the surtax. The
1704 application shall contain a sworn statement, signed by the
1705 applicant or its representative, attesting to the validity of
1706 the application. The department shall, within 30 days after
1707 approval of a complete application, certify to the county
1708 information necessary for issuance of a refund to the applicant.
1709 Counties are hereby authorized to issue refunds for this purpose
1710 and shall set aside from the proceeds of the surtax a sum
1711 sufficient to pay any refund lawfully due. Any person who

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1712 fraudulently obtains or attempts to obtain a refund pursuant to
1713 this subparagraph, in addition to being liable for repayment of
1714 any refund fraudulently obtained plus a mandatory penalty of 100
1715 percent of the refund, is guilty of a felony of the third
1716 degree, punishable as provided in s. 775.082, s. 775.083, or s.
1717 775.084.

1718 4. In the case of any vessel, railroad, or motor vehicle
1719 common carrier entitled to partial exemption from tax imposed
1720 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1721 basis for imposition of surtax shall be the same as provided in
1722 s. 212.08 and the ratio shall be applied each month to total
1723 purchases in this state of property qualified for proration
1724 which is delivered or sold in the taxing county to establish the
1725 portion used and consumed in intracounty movement and subject to
1726 surtax.

1727 (3) For the purpose of this section, a transaction shall be
1728 deemed to have occurred in a county imposing the surtax when:

1729 (a)1. The sale includes an item of tangible personal
1730 property, a service, or tangible personal property representing
1731 a service, and the item of tangible personal property, the
1732 service, or the tangible personal property representing the
1733 service is delivered within the county. If there is no
1734 reasonable evidence of delivery of a service, the sale of a
1735 service is deemed to occur in the county in which the purchaser
1736 accepts the bill of sale.

1737 2. The sale of any motor vehicle or mobile home of a class
1738 or type which is required to be registered in this state or in
1739 any other state shall be deemed to have occurred only in the
1740 county identified as the residence address of the purchaser on

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1741 the registration or title document for such property.

1742 3. The sale of property under sub-subparagraph (2) (b) 1.b.
1743 is deemed to occur in the county where the purchaser resides, as
1744 identified on the registration or title documents for such
1745 property.

1746 Section 35. Paragraph (a) of subsection (4) of section
1747 212.055, Florida Statutes, is amended to read:

1748 212.055 Discretionary sales surtaxes; legislative intent;
1749 authorization and use of proceeds.—It is the legislative intent
1750 that any authorization for imposition of a discretionary sales
1751 surtax shall be published in the Florida Statutes as a
1752 subsection of this section, irrespective of the duration of the
1753 levy. Each enactment shall specify the types of counties
1754 authorized to levy; the rate or rates which may be imposed; the
1755 maximum length of time the surtax may be imposed, if any; the
1756 procedure which must be followed to secure voter approval, if
1757 required; the purpose for which the proceeds may be expended;
1758 and such other requirements as the Legislature may provide.
1759 Taxable transactions and administrative procedures shall be as
1760 provided in s. 212.054.

1761 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1762 (a)1. The governing body in each county that ~~the government~~
1763 ~~of which is not consolidated with that of one or more~~
1764 ~~municipalities, which~~ has a population of at least 800,000
1765 residents and is not authorized to levy a surtax under
1766 subsection (5), may levy, pursuant to an ordinance either
1767 approved by an extraordinary vote of the governing body or
1768 conditioned to take effect only upon approval by a majority vote
1769 of the electors of the county voting in a referendum, a

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1770 discretionary sales surtax at a rate that may not exceed 0.5
1771 percent.

1772 2. If the ordinance is conditioned on a referendum, a
1773 statement that includes a brief and general description of the
1774 purposes to be funded by the surtax and that conforms to the
1775 requirements of s. 101.161 shall be placed on the ballot by the
1776 governing body of the county. The following questions shall be
1777 placed on the ballot:

1778
1779 FOR THE. . . .CENTS TAX

1780 AGAINST THE. . . .CENTS TAX

1781
1782 3. The ordinance adopted by the governing body providing
1783 for the imposition of the surtax shall set forth a plan for
1784 providing health care services to qualified residents, as
1785 defined in subparagraph 4. Such plan and subsequent amendments
1786 to it shall fund a broad range of health care services for both
1787 indigent persons and the medically poor, including, but not
1788 limited to, primary care and preventive care as well as hospital
1789 care. The plan must also address the services to be provided by
1790 the Level I trauma center. It shall emphasize a continuity of
1791 care in the most cost-effective setting, taking into
1792 consideration both a high quality of care and geographic access.
1793 Where consistent with these objectives, it shall include,
1794 without limitation, services rendered by physicians, clinics,
1795 community hospitals, mental health centers, and alternative
1796 delivery sites, as well as at least one regional referral
1797 hospital where appropriate. It shall provide that agreements
1798 negotiated between the county and providers, including hospitals

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1799 with a Level I trauma center, will include reimbursement
1800 methodologies that take into account the cost of services
1801 rendered to eligible patients, recognize hospitals that render a
1802 disproportionate share of indigent care, provide other
1803 incentives to promote the delivery of charity care, promote the
1804 advancement of technology in medical services, recognize the
1805 level of responsiveness to medical needs in trauma cases, and
1806 require cost containment including, but not limited to, case
1807 management. It must also provide that any hospitals that are
1808 owned and operated by government entities on May 21, 1991, must,
1809 as a condition of receiving funds under this subsection, afford
1810 public access equal to that provided under s. 286.011 as to
1811 meetings of the governing board, the subject of which is
1812 budgeting resources for the rendition of charity care as that
1813 term is defined in the Florida Hospital Uniform Reporting System
1814 (FHURS) manual referenced in s. 408.07. The plan shall also
1815 include innovative health care programs that provide cost-
1816 effective alternatives to traditional methods of service
1817 delivery and funding.

1818 4. For the purpose of this paragraph, the term "qualified
1819 resident" means residents of the authorizing county who are:

1820 a. Qualified as indigent persons as certified by the
1821 authorizing county;

1822 b. Certified by the authorizing county as meeting the
1823 definition of the medically poor, defined as persons having
1824 insufficient income, resources, and assets to provide the needed
1825 medical care without using resources required to meet basic
1826 needs for shelter, food, clothing, and personal expenses; or not
1827 being eligible for any other state or federal program, or having

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1828 medical needs that are not covered by any such program; or
1829 having insufficient third-party insurance coverage. In all
1830 cases, the authorizing county is intended to serve as the payor
1831 of last resort; or

1832 c. Participating in innovative, cost-effective programs
1833 approved by the authorizing county.

1834 5. Moneys collected pursuant to this paragraph remain the
1835 property of the state and shall be distributed by the Department
1836 of Revenue on a regular and periodic basis to the clerk of the
1837 circuit court as ex officio custodian of the funds of the
1838 authorizing county. The clerk of the circuit court shall:

1839 a. Maintain the moneys in an indigent health care trust
1840 fund;

1841 b. Invest any funds held on deposit in the trust fund
1842 pursuant to general law;

1843 c. Disburse the funds, including any interest earned, to
1844 any provider of health care services, as provided in
1845 subparagraphs 3. and 4., upon directive from the authorizing
1846 county. However, if a county has a population of at least
1847 800,000 residents and has levied the surtax authorized in this
1848 paragraph, notwithstanding any directive from the authorizing
1849 county, on October 1 of each calendar year, the clerk of the
1850 court shall issue a check in the amount of \$6.5 million to a
1851 hospital in its jurisdiction that has a Level I trauma center or
1852 shall issue a check in the amount of \$3.5 million to a hospital
1853 in its jurisdiction that has a Level I trauma center if that
1854 county enacts and implements a hospital lien law in accordance
1855 with chapter 98-499, Laws of Florida. The issuance of the checks
1856 on October 1 of each year is provided in recognition of the

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1857 Level I trauma center status and shall be in addition to the
1858 base contract amount received during fiscal year 1999-2000 and
1859 any additional amount negotiated to the base contract. If the
1860 hospital receiving funds for its Level I trauma center status
1861 requests such funds to be used to generate federal matching
1862 funds under Medicaid, the clerk of the court shall instead issue
1863 a check to the Agency for Health Care Administration to
1864 accomplish that purpose to the extent that it is allowed through
1865 the General Appropriations Act; and

1866 d. Prepare on a biennial basis an audit of the trust fund
1867 specified in sub-subparagraph a. Commencing February 1, 2004,
1868 such audit shall be delivered to the governing body and to the
1869 chair of the legislative delegation of each authorizing county.

1870 6. Notwithstanding any other provision of this section, a
1871 county shall not levy local option sales surtaxes authorized in
1872 this paragraph and subsections (2) and (3) in excess of a
1873 combined rate of 1 percent.

1874 Section 36. Paragraph (b) of subsection (1) and paragraph
1875 (b) of subsection (4) of section 212.11, Florida Statutes, are
1876 amended to read:

1877 212.11 Tax returns and regulations.—

1878 (1)

1879 (b)1. For the purpose of ascertaining the amount of tax
1880 payable under this chapter, it shall be the duty of all dealers
1881 to file a return and remit the tax, on or before the 20th day of
1882 the month, to the department, upon forms prepared and furnished
1883 by it or in a format prescribed by it. Such return must show the
1884 rentals, admissions, gross sales, or purchases, as the case may
1885 be, arising from all leases, rentals, admissions, sales, or

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1886 purchases taxable under this chapter during the preceding
1887 calendar month.

1888 2. Notwithstanding subparagraph 1. and in addition to any
1889 extension or waiver ordered pursuant to s. 213.055, a dealer is
1890 granted an automatic 10-calendar-day extension after the due
1891 date for filing a return and remitting the tax if all of the
1892 following conditions are met:

1893 a. The Governor has ordered or proclaimed a declaration of
1894 a state of emergency pursuant to s. 252.36.

1895 b. The declaration is the first declaration for the event
1896 giving rise to the state of emergency or expands the counties
1897 covered by the initial state of emergency without extending or
1898 renewing the period of time covered by the first declaration of
1899 a state of emergency.

1900 c. The first day of the period covered by the first
1901 declaration for the event giving rise to the state of emergency
1902 is within 5 business days before the 20th day of the month.

1903 (4)

1904 (b)1. The amount of any estimated tax shall be due,
1905 payable, and remitted by electronic funds transfer by the 20th
1906 day of the month for which it is estimated. The difference
1907 between the amount of estimated tax paid and the actual amount
1908 of tax due under this chapter for such month shall be due and
1909 payable by the first day of the following month and remitted by
1910 electronic funds transfer by the 20th day thereof.

1911 2. Notwithstanding subparagraph 1. and in addition to any
1912 extension or waiver ordered pursuant to s. 213.055, a dealer
1913 with a certificate of registration issued under s. 212.18 to
1914 engage in or conduct business in a county to which an emergency

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1915 declaration applies in sub-subparagraph b. is granted an
1916 automatic 10-calendar-day extension after the due date for
1917 filing a return and remitting the tax if all of the following
1918 conditions are met:

1919 a. The Governor has ordered or proclaimed a declaration of
1920 a state of emergency pursuant to s. 252.36.

1921 b. The declaration is the first declaration for the event
1922 giving rise to the state of emergency or expands the counties
1923 covered by the initial state of emergency without extending or
1924 renewing the period of time covered by the first declaration of
1925 a state of emergency.

1926 c. The first day of the period covered by the first
1927 declaration for the event giving rise to the state of emergency
1928 is within 5 business days before the 20th day of the month.

1929 Section 37. Effective January 1, 2025, paragraph (a) of
1930 subsection (1) of section 212.12, Florida Statutes, is amended
1931 to read:

1932 212.12 Dealer's credit for collecting tax; penalties for
1933 noncompliance; powers of Department of Revenue in dealing with
1934 delinquents; rounding; records required.—

1935 (1) (a) Notwithstanding any other law and for the purpose of
1936 compensating persons granting licenses for and the lessors of
1937 real and personal property taxed hereunder, for the purpose of
1938 compensating dealers in tangible personal property, for the
1939 purpose of compensating dealers providing communication services
1940 and taxable services, for the purpose of compensating owners of
1941 places where admissions are collected, and for the purpose of
1942 compensating remitters of any taxes or fees reported on the same
1943 documents utilized for the sales and use tax, as compensation

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1944 for the keeping of prescribed records, filing timely tax
1945 returns, and the proper accounting and remitting of taxes by
1946 them, such seller, person, lessor, dealer, owner, and remitter
1947 who files the return required pursuant to s. 212.11 only by
1948 electronic means and who pays the amount due on such return only
1949 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the
1950 amount of the tax due, accounted for, and remitted to the
1951 department in the form of a deduction. However, if the amount of
1952 the tax due and remitted to the department by electronic means
1953 for the reporting period is less than \$45, the allowance is
1954 limited to the amount of tax due ~~exceeds \$1,200, an allowance is~~
1955 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of
1956 this paragraph, the term "electronic means" has the same meaning
1957 as provided in s. 213.755(2)(c).

1958 Section 38. Paragraph (d) of subsection (6) of section
1959 212.20, Florida Statutes, is amended to read:

1960 212.20 Funds collected, disposition; additional powers of
1961 department; operational expense; refund of taxes adjudicated
1962 unconstitutionally collected.—

1963 (6) Distribution of all proceeds under this chapter and ss.
1964 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1965 (d) The proceeds of all other taxes and fees imposed
1966 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1967 and (2)(b) shall be distributed as follows:

1968 1. In any fiscal year, the greater of \$500 million, minus
1969 an amount equal to 4.6 percent of the proceeds of the taxes
1970 collected pursuant to chapter 201, or 5.2 percent of all other
1971 taxes and fees imposed pursuant to this chapter or remitted
1972 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in

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1973 monthly installments into the General Revenue Fund.

1974 2. After the distribution under subparagraph 1., 8.9744
1975 percent of the amount remitted by a sales tax dealer located
1976 within a participating county pursuant to s. 218.61 shall be
1977 transferred into the Local Government Half-cent Sales Tax
1978 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1979 transferred shall be reduced by 0.1 percent, and the department
1980 shall distribute this amount to the Public Employees Relations
1981 Commission Trust Fund less \$5,000 each month, which shall be
1982 added to the amount calculated in subparagraph 3. and
1983 distributed accordingly.

1984 3. After the distribution under subparagraphs 1. and 2.,
1985 0.0966 percent shall be transferred to the Local Government
1986 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1987 to s. 218.65.

1988 4. After the distributions under subparagraphs 1., 2., and
1989 3., 2.0810 percent of the available proceeds shall be
1990 transferred monthly to the Revenue Sharing Trust Fund for
1991 Counties pursuant to s. 218.215.

1992 5. After the distributions under subparagraphs 1., 2., and
1993 3., 1.3653 percent of the available proceeds shall be
1994 transferred monthly to the Revenue Sharing Trust Fund for
1995 Municipalities pursuant to s. 218.215. If the total revenue to
1996 be distributed pursuant to this subparagraph is at least as
1997 great as the amount due from the Revenue Sharing Trust Fund for
1998 Municipalities and the former Municipal Financial Assistance
1999 Trust Fund in state fiscal year 1999-2000, no municipality shall
2000 receive less than the amount due from the Revenue Sharing Trust
2001 Fund for Municipalities and the former Municipal Financial

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2002 Assistance Trust Fund in state fiscal year 1999-2000. If the
2003 total proceeds to be distributed are less than the amount
2004 received in combination from the Revenue Sharing Trust Fund for
2005 Municipalities and the former Municipal Financial Assistance
2006 Trust Fund in state fiscal year 1999-2000, each municipality
2007 shall receive an amount proportionate to the amount it was due
2008 in state fiscal year 1999-2000.

2009 6. Of the remaining proceeds:

2010 a. In each fiscal year, the sum of \$29,915,500 shall be
2011 divided into as many equal parts as there are counties in the
2012 state, and one part shall be distributed to each county. The
2013 distribution among the several counties must begin each fiscal
2014 year on or before January 5th and continue monthly for a total
2015 of 4 months. If a local or special law required that any moneys
2016 accruing to a county in fiscal year 1999-2000 under the then-
2017 existing provisions of s. 550.135 be paid directly to the
2018 district school board, special district, or a municipal
2019 government, such payment must continue until the local or
2020 special law is amended or repealed. The state covenants with
2021 holders of bonds or other instruments of indebtedness issued by
2022 local governments, special districts, or district school boards
2023 before July 1, 2000, that it is not the intent of this
2024 subparagraph to adversely affect the rights of those holders or
2025 relieve local governments, special districts, or district school
2026 boards of the duty to meet their obligations as a result of
2027 previous pledges or assignments or trusts entered into which
2028 obligated funds received from the distribution to county
2029 governments under then-existing s. 550.135. This distribution
2030 specifically is in lieu of funds distributed under s. 550.135

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2031 before July 1, 2000.

2032 b. The department shall distribute \$166,667 monthly to each
2033 applicant certified as a facility for a new or retained
2034 professional sports franchise pursuant to s. 288.1162. Up to
2035 \$41,667 shall be distributed monthly by the department to each
2036 certified applicant as defined in s. 288.11621 for a facility
2037 for a spring training franchise. However, not more than \$416,670
2038 may be distributed monthly in the aggregate to all certified
2039 applicants for facilities for spring training franchises.
2040 Distributions begin 60 days after such certification and
2041 continue for not more than 30 years, except as otherwise
2042 provided in s. 288.11621. A certified applicant identified in
2043 this sub-subparagraph may not receive more in distributions than
2044 expended by the applicant for the public purposes provided in s.
2045 288.1162(5) or s. 288.11621(3).

2046 c. The department shall distribute up to \$83,333 monthly to
2047 each certified applicant as defined in s. 288.11631 for a
2048 facility used by a single spring training franchise, or up to
2049 \$166,667 monthly to each certified applicant as defined in s.
2050 288.11631 for a facility used by more than one spring training
2051 franchise. Monthly distributions begin 60 days after such
2052 certification or July 1, 2016, whichever is later, and continue
2053 for not more than 20 years to each certified applicant as
2054 defined in s. 288.11631 for a facility used by a single spring
2055 training franchise or not more than 25 years to each certified
2056 applicant as defined in s. 288.11631 for a facility used by more
2057 than one spring training franchise. A certified applicant
2058 identified in this sub-subparagraph may not receive more in
2059 distributions than expended by the applicant for the public

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2060 purposes provided in s. 288.11631(3).

2061 d. The department shall distribute \$15,333 monthly to the
2062 State Transportation Trust Fund.

2063 e.(I) On or before July 25, 2021, August 25, 2021, and
2064 September 25, 2021, the department shall distribute \$324,533,334
2065 in each of those months to the Unemployment Compensation Trust
2066 Fund, less an adjustment for refunds issued from the General
2067 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
2068 distribution. The adjustments made by the department to the
2069 total distributions shall be equal to the total refunds made
2070 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
2071 subtracted from any single distribution exceeds the
2072 distribution, the department may not make that distribution and
2073 must subtract the remaining balance from the next distribution.

2074 (II) Beginning July 2022, and on or before the 25th day of
2075 each month, the department shall distribute \$90 million monthly
2076 to the Unemployment Compensation Trust Fund.

2077 (III) If the ending balance of the Unemployment
2078 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
2079 of any month, as determined from United States Department of the
2080 Treasury data, the Office of Economic and Demographic Research
2081 shall certify to the department that the ending balance of the
2082 trust fund exceeds such amount.

2083 (IV) This sub-subparagraph is repealed, and the department
2084 shall end monthly distributions under sub-sub-subparagraph (II),
2085 on the date the department receives certification under sub-sub-
2086 subparagraph (III).

2087 f. Beginning July 1, 2023, in each fiscal year, the
2088 department shall distribute \$27.5 million to the Florida

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2089 Agricultural Promotional Campaign Trust Fund under s. 571.26,
2090 for further distribution in accordance with s. 571.265. ~~This~~
2091 ~~sub-subparagraph is repealed June 30, 2025.~~

2092 7. All other proceeds must remain in the General Revenue
2093 Fund.

2094 Section 39. Subsection (11) is added to section 213.21,
2095 Florida Statutes, to read:

2096 213.21 Informal conferences; compromises.—

2097 (11) (a) The department may consider a request to settle or
2098 compromise any tax, interest, penalty, or other liability under
2099 this section after the time to challenge an assessment or a
2100 denial of a refund under s. 72.011 has expired if the taxpayer
2101 demonstrates that the failure to initiate a timely challenge was
2102 due to any of the following:

2103 1. The death or life-threatening injury or illness of:

2104 a. The taxpayer;

2105 b. An immediate family member of the taxpayer; or

2106 c. An individual with substantial responsibility for the
2107 management or control of the taxpayer.

2108 2. An act of war or terrorism.

2109 3. A natural disaster, fire, or other catastrophic loss.

2110 (b) The department may not consider a request received more
2111 than 180 days after the time has expired for contesting it under
2112 s. 72.011.

2113 (c) Any decision by the department regarding a taxpayer's
2114 request to compromise or settle a liability under this
2115 subsection is not subject to review under chapter 120.

2116 Section 40. Subsections (1), (3), and (6) of section
2117 213.67, Florida Statutes, are amended to read:

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2118 213.67 Garnishment.—

2119 (1) If a person is delinquent in the payment of any taxes,

2120 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the

2121 department, the executive director or his or her designee may

2122 give notice of the amount of such delinquency by registered

2123 mail, by personal service, or by electronic means, including,

2124 but not limited to, facsimile transmissions, electronic data

2125 interchange, or use of the Internet, to all persons having in

2126 their possession or under their control any credits or personal

2127 property, exclusive of wages, belonging to the delinquent

2128 taxpayer, or owing any debts to such delinquent taxpayer at the

2129 time of receipt by them of such notice. Thereafter, any person

2130 ~~who has been~~ notified may not transfer or make any other

2131 disposition of such credits, other personal property, or debts

2132 until the executive director or his or her designee consents to

2133 a transfer or disposition or until 60 days after the receipt of

2134 such notice. However, the credits, other personal property, or

2135 debts that exceed the delinquent amount stipulated in the notice

2136 are not subject to this section, wherever held, if the taxpayer

2137 does not have a prior history of tax delinquencies. If during

2138 the effective period of the notice to withhold, any person so

2139 notified makes any transfer or disposition of the property or

2140 debts required to be withheld under this section, he or she is

2141 liable to the state for any indebtedness owed to the department

2142 by the person with respect to whose obligation the notice was

2143 given to the extent of the value of the property or the amount

2144 of the debts thus transferred or paid if, solely by reason of

2145 such transfer or disposition, the state is unable to recover the

2146 indebtedness of the person with respect to whose obligation the

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2147 notice was given. If the delinquent taxpayer contests the
2148 intended levy in circuit court or under chapter 120, the notice
2149 under this section remains effective until that final resolution
2150 of the contest. Any financial institution receiving such notice
2151 maintains ~~will maintain~~ a right of setoff for any transaction
2152 involving a debit card occurring on or before the date of
2153 receipt of such notice.

2154 (3) During the last 30 days of the 60-day period set forth
2155 in subsection (1), the executive director or his or her designee
2156 may levy upon such credits, other personal property, or debts.
2157 The levy must be accomplished by delivery of a notice of levy by
2158 registered mail, by personal service, or by electronic means,
2159 including, but not limited to, facsimile transmission or an
2160 electronic data exchange process using a web interface. Upon
2161 receipt of the notice of levy, ~~which~~ the person possessing the
2162 credits, other personal property, or debts must ~~shall~~ transfer
2163 them to the department or pay to the department the amount owed
2164 to the delinquent taxpayer.

2165 (6) (a) Levy may be made under subsection (3) upon credits,
2166 other personal property, or debt of any person with respect to
2167 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
2168 fees authorized by law only after the executive director or his
2169 or her designee has notified such person in writing of the
2170 intention to make such levy.

2171 (b) No less than 30 days before the day of the levy, the
2172 notice of intent to levy required under paragraph (a) must ~~shall~~
2173 be given in person or sent by certified or registered mail to
2174 the person's last known address.

2175 (c) The notice required in paragraph (a) must include a

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2176 brief statement that sets forth in simple and nontechnical
2177 terms:

2178 1. The provisions of this section relating to levy and sale
2179 of property;

2180 2. The procedures applicable to the levy under this
2181 section;

2182 3. The administrative and judicial appeals available to the
2183 taxpayer with respect to such levy and sale, and the procedures
2184 relating to such appeals; and

2185 4. Any ~~The alternatives, if any,~~ available to taxpayers
2186 which could prevent levy on the property.

2187 Section 41. Subsection (8) of section 220.02, Florida
2188 Statutes, is amended to read:

2189 220.02 Legislative intent.—

2190 (8) It is the intent of the Legislature that credits
2191 against either the corporate income tax or the franchise tax be
2192 applied in the following order: those enumerated in s. 631.828,
2193 those enumerated in s. 220.191, those enumerated in s. 220.181,
2194 those enumerated in s. 220.183, those enumerated in s. 220.182,
2195 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2196 those enumerated in s. 220.184, those enumerated in s. 220.186,
2197 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2198 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2199 those enumerated in s. 220.1876, those enumerated in s.
2200 220.1877, those enumerated in s. 220.1878, those enumerated in
2201 s. 220.193, those enumerated in former s. 288.9916, those
2202 enumerated in former s. 220.1899, those enumerated in former s.
2203 220.194, those enumerated in s. 220.196, those enumerated in s.
2204 220.198, those enumerated in s. 220.1915, those enumerated in s.

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2205 220.199, ~~and~~ those enumerated in s. 220.1991, and those
2206 enumerated in s. 220.1992.

2207 Section 42. Effective upon this act becoming a law,
2208 paragraph (n) of subsection (1) and paragraph (c) of subsection
2209 (2) of section 220.03, Florida Statutes, are amended to read:

2210 220.03 Definitions.—

2211 (1) SPECIFIC TERMS.—When used in this code, and when not
2212 otherwise distinctly expressed or manifestly incompatible with
2213 the intent thereof, the following terms shall have the following
2214 meanings:

2215 (n) "Internal Revenue Code" means the United States
2216 Internal Revenue Code of 1986, as amended and in effect on
2217 January 1, 2024 ~~2023~~, except as provided in subsection (3).

2218 (2) DEFINITIONAL RULES.—When used in this code and neither
2219 otherwise distinctly expressed nor manifestly incompatible with
2220 the intent thereof:

2221 (c) Any term used in this code has the same meaning as when
2222 used in a comparable context in the Internal Revenue Code and
2223 other statutes of the United States relating to federal income
2224 taxes, as such code and statutes are in effect on January 1,
2225 2024 ~~2023~~. However, if subsection (3) is implemented, the
2226 meaning of a term shall be taken at the time the term is applied
2227 under this code.

2228 Section 43. (1) The amendment made by this act to s.
2229 220.03, Florida Statutes, operates retroactively to January 1,
2230 2024.

2231 (2) This section shall take effect upon becoming a law.

2232 Section 44. Section 220.19, Florida Statutes, is amended to
2233 read:

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2234 220.19 Child care tax credits.—

2235 (1) For taxable years beginning on or after January 1,
 2236 2025, there is allowed a credit pursuant to s. 402.261 against
 2237 any tax due for a taxable year under this chapter after the
 2238 application of any other allowable credits by the taxpayer. The
 2239 credit must be earned pursuant to s. 402.261 on or before the
 2240 date the taxpayer is required to file a return pursuant to s.
 2241 220.222. If the credit granted under this section is not fully
 2242 used in any one year because of insufficient tax liability on
 2243 the part of the corporation, the unused amount may be carried
 2244 forward for a period not to exceed 5 years. The carryover credit
 2245 may be used in a subsequent year when the tax imposed by this
 2246 chapter for that year exceeds the credit for which the
 2247 corporation is eligible in that year under this section after
 2248 applying the other credits and unused carryovers in the order
 2249 provided by s. 220.02(8).

2250 (2) A taxpayer that files a consolidated return in this
 2251 state as a member of an affiliated group under s. 220.131(1) may
 2252 be allowed the credit on a consolidated return basis; however,
 2253 the total credit taken by the affiliated group is subject to the
 2254 limitation established under s. 402.261(2)(d). If a corporation
 2255 receives a credit for child care facility startup costs, and the
 2256 facility fails to operate for at least 5 years, a pro rata share
 2257 of the credit must be repaid, in accordance with the formula:

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

2259 Where:

2260 (a) ~~"A" is the amount in dollars of the required repayment.~~
 2261 (b) ~~"C" is the total credits taken by the corporation for~~
 2262 ~~child care facility startup costs.~~

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2263 ~~(c) "N" is the number of months the facility was in~~
2264 ~~operation.~~

2265
2266 ~~This repayment requirement is inapplicable if the corporation~~
2267 ~~goes out of business or can demonstrate to the department that~~
2268 ~~its employees no longer want to have a child care facility.~~

2269 (3) The provisions of s. 402.261 apply to the credit
2270 authorized by this section.

2271 (4) If a taxpayer applies and is approved for a credit
2272 under s. 402.261 after timely requesting an extension to file
2273 under s. 220.222(2):

2274 (a) The credit does not reduce the amount of tax due for
2275 purposes of the department's determination as to whether the
2276 taxpayer was in compliance with the requirement to pay tentative
2277 taxes under ss. 220.222 and 220.32.

2278 (b) The taxpayer's noncompliance with the requirement to
2279 pay tentative taxes shall result in the revocation and
2280 rescindment of any such credit.

2281 (c) The taxpayer shall be assessed for any taxes,
2282 penalties, or interest due from the taxpayer's noncompliance
2283 with the requirement to pay tentative taxes.

2284 (5) For purposes of calculating the underpayment of
2285 estimated corporate income taxes under s. 220.34, the final
2286 amount due is the amount after credits earned under this section
2287 are deducted. For purposes of determining if a penalty or
2288 interest under s. 220.34(2)(d)1. will be imposed for
2289 underpayment of estimated corporate income tax, a taxpayer may,
2290 after earning a credit under this section, reduce any estimated
2291 payment in that taxable year by the amount of the credit.

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2292 Section 45. Paragraph (b) of subsection (1) and subsections
2293 (3) and (4) of section 220.1915, Florida Statutes, are amended
2294 to read:

2295 220.1915 Credit for qualified railroad reconstruction or
2296 replacement expenditures.—

2297 (1) For purposes of this section:

2298 (b) "Qualifying railroad" means any ~~taxpayer that was a~~
2299 Class II or Class III railroad operating in this state on the
2300 last day of the taxable year for which the credit is claimed,
2301 pursuant to the classifications in effect for that year as set
2302 by the United States Surface Transportation Board or its
2303 successor.

2304 (3) (a) A qualifying railroad must submit to the department
2305 ~~with its return~~ an application including any documentation or
2306 information required by the department to demonstrate
2307 eligibility for the credit allowed under this section. The
2308 application may be submitted no later than 120 days following
2309 the conclusion of the taxable year in which qualified
2310 expenditures were incurred.

2311 (b) ~~If the qualifying railroad is not a taxpayer under this~~
2312 ~~chapter, the qualifying railroad must submit the required~~
2313 ~~application including any documentation or information required~~
2314 ~~by the department directly to the department no later than May 1~~
2315 ~~of the calendar year following the year in which the qualified~~
2316 ~~expenditures were made, in accordance with rules adopted by the~~
2317 ~~department.~~

2318 (e) The qualifying railroad must include an affidavit
2319 certifying that all information contained in the application is
2320 true and correct, and supporting documentation must include any

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2321 relevant information, as determined by the department, to verify
2322 eligibility of qualified expenditures made in this state for the
2323 credit allowed under this section. The supporting documentation
2324 must include, but is not limited to, the following:

2325 1. The number of track miles owned or leased in this state
2326 by the qualifying railroad;

2327 2. A description of qualified expenditures; and

2328 3. Financial records necessary to verify the accuracy of
2329 the information submitted pursuant to this subsection ~~a copy of~~
2330 ~~any Internal Revenue Service Form 8900, or its equivalent, if~~
2331 ~~such documentation was filed with the Internal Revenue Service~~
2332 ~~for any credit under 26 U.S.C. s. 45G for which the federal~~
2333 ~~credit related in whole or in part to the qualified expenditures~~
2334 ~~in this state for which the credit is sought.~~

2335 ~~(d) If the qualifying railroad is a taxpayer under this~~
2336 ~~chapter and the credit earned exceeds the taxpayer's liability~~
2337 ~~under this chapter for that year, or if the qualifying railroad~~
2338 ~~is not a taxpayer under this chapter,~~

2339 (c) The department must issue a letter to the qualifying
2340 railroad within 45 ~~30~~ days after receipt of the completed
2341 application indicating the amount of the approved credit
2342 ~~available for carryover or transfer in accordance with~~
2343 ~~subsection (4).~~

2344 (d) ~~(e)~~ The department may consult with the Department of
2345 Transportation regarding the qualifications, ownership, or
2346 classification of any qualifying railroad applying for a credit
2347 under this section. The Department of Transportation shall
2348 provide technical assistance, when requested by the department,
2349 on any technical audits performed pursuant to this section.

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2350 (4) (a) If the credit granted under this section is not
2351 fully used in the any one taxable year in which the credit is
2352 earned because of insufficient tax liability on the part of the
2353 qualifying railroad, ~~or because the qualifying railroad is not~~
2354 ~~subject to tax under this chapter,~~ the unused amount may be
2355 carried forward for a period not to exceed 5 taxable years or
2356 the qualifying railroad may transfer all or a portion of the tax
2357 credit earned ~~may be transferred~~ in accordance with paragraph
2358 (b). The carryover or transferred credit may be used in the
2359 taxable year in which the credit is earned or any of the 5
2360 subsequent taxable years, when the tax imposed by this chapter
2361 for that taxable year exceeds the credit for which the
2362 qualifying railroad or transferee under paragraph (b) is
2363 eligible in that taxable year under this subsection, after
2364 applying the other credits and unused carryovers in the order
2365 provided by s. 220.02(8).

2366 (b)1. The credit under this section may be transferred:

2367 a. By written agreement to a taxpayer subject to the tax
2368 under this chapter ~~and that either transports property using the~~
2369 ~~rail facilities of the qualifying railroad or furnishes~~
2370 ~~railroad-related property or services to any railroad operating~~
2371 ~~in this state, or is a railroad, as those terms are defined in~~
2372 ~~26 C.F.R. s. 1.45G-1(b); and~~

2373 b. At any time during the 5 taxable years following the
2374 taxable year the credit was originally earned by the qualifying
2375 railroad.

2376 2. The written agreement required for transfer under this
2377 paragraph shall:

2378 a. Be filed jointly by the qualifying railroad and the

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2379 transferee with the department within 30 days after the
2380 transfer, in accordance with rules adopted by the department;
2381 and

2382 b. Contain all of the following information: the name,
2383 address, and taxpayer identification number for the qualifying
2384 railroad and the transferee; the amount of the credit being
2385 transferred; the taxable year in which the credit was originally
2386 earned by the qualifying railroad; and the remaining taxable
2387 years for which the credit may be claimed.

2388 Section 46. Section 220.1992, Florida Statutes, is created
2389 to read:

2390 220.1992 Individuals with Unique Abilities Tax Credit
2391 Program.—

2392 (1) For purposes of this section, the term:

2393 (a) "Qualified employee" means an individual who has a
2394 disability, as that term is defined in s. 413.801, and has been
2395 employed for at least 6 months by a qualified taxpayer.

2396 (b) "Qualified taxpayer" means a taxpayer who employs a
2397 qualified employee at a business located in this state.

2398 (2) For a taxable year beginning on or after January 1,
2399 2024, a qualified taxpayer is eligible for a credit against the
2400 tax imposed by this chapter in an amount up to \$1,000 for each
2401 qualified employee such taxpayer employed during the taxable
2402 year. The tax credit shall equal one dollar for each hour the
2403 qualified employee worked during the taxable year, up to 1,000
2404 hours.

2405 (3) (a) The department may adopt rules governing the manner
2406 and form of applications for the tax credit and establishing
2407 requirements for the proper administration of the tax credit.

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2408 The form must include an affidavit certifying that all
2409 information contained within the application is true and correct
2410 and must require the taxpayer to specify the number of qualified
2411 employees for whom a credit under this section is being claimed
2412 and the number of hours each qualified employee worked during
2413 the taxable year.

2414 (b) The department must approve the tax credit prior to the
2415 taxpayer taking the credit on a return. The department must
2416 approve credits on a first-come, first-served basis. If the
2417 department determines that an application is incomplete, the
2418 department shall notify the taxpayer in writing and the taxpayer
2419 shall have 30 days after receiving such notification to correct
2420 any deficiency. If corrected in a timely manner, the application
2421 must be deemed completed as of the date the application was
2422 first submitted.

2423 (c) A taxpayer may not claim a tax credit of more than
2424 \$10,000 under this section in any one taxable year.

2425 (d) A taxpayer may carry forward any unused portion of a
2426 tax credit under this section for up to 5 taxable years. The
2427 carryover may be used in a subsequent year when the tax imposed
2428 by this chapter for such year exceeds the credit for such year
2429 under this section after applying the other credits and unused
2430 credit carryovers in the order provided in s. 220.02(8).

2431 (4) The combined total amount of tax credits which may be
2432 granted under this section is \$5 million in each of state fiscal
2433 years 2024-2025, 2025-2026, and 2026-2027.

2434 (5) The department may consult with the Department of
2435 Commerce and the Agency for Persons with Disabilities to
2436 determine if an individual is a qualified employee. The

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2437 Department of Commerce and the Agency for Persons with
2438 Disabilities shall provide technical assistance, when requested
2439 by the department, on any such question.

2440 Section 47. Present paragraphs (c) and (d) of subsection
2441 (2) of section 220.222, Florida Statutes, are redesignated as
2442 paragraphs (d) and (e), respectively, and a new paragraph (c) is
2443 added to that subsection, to read:

2444 220.222 Returns; time and place for filing.—

2445 (2)

2446 (c) When a taxpayer has been granted an extension or
2447 extensions of time within which to file its federal income tax
2448 return for any taxable year due to a federally declared disaster
2449 that included locations within this state, and if the
2450 requirements of s. 220.32 are met, the due date of the return
2451 required under this code is automatically extended to 15
2452 calendar days after the due date for such taxpayer's federal
2453 income tax return, including any extensions provided for such
2454 return for a federally declared disaster. Nothing in this
2455 paragraph affects the authority of the executive director to
2456 order an extension or waiver pursuant to s. 213.055(2).

2457 Section 48. Section 402.261, Florida Statutes, is created
2458 to read:

2459 402.261 Child care tax credits.—

2460 (1) For purposes of this section, the term:

2461 (a) "Department" means the Department of Revenue.

2462 (b) "Division" means the Division of Alcoholic Beverages
2463 and Tobacco of the Department of Business and Professional
2464 Regulation.

2465 (c) "Eligible child" means the child or grandchild of an

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2466 employee of a taxpayer, if such employee is the child or
2467 grandchild's caregiver as defined in s. 39.01.

2468 (d) "Eligible child care facility" means a child care
2469 facility that:

2470 1. Is licensed under s. 402.305; or

2471 2. Is exempt from licensure under s. 402.316.

2472 (e) "Employee" includes full-time employees and part-time
2473 employees who work an average of at least 20 hours per week.

2474 (f) "Maximum annual tax credit amount" means, for any state
2475 fiscal year, the sum of the amount of tax credits approved under
2476 this section, including tax credits to be taken under s.
2477 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
2478 which are approved for taxpayers whose taxable years begin on or
2479 after January 1 of the calendar year preceding the start of the
2480 applicable state fiscal year.

2481 (g) "Tax due" means any tax required under chapter 211,
2482 chapter 220, chapter 561, or chapter 624, or due under chapter
2483 212 from a direct pay permit holder as a result of a direct pay
2484 permit held pursuant to s. 212.183.

2485 (2) (a) A taxpayer who operates an eligible child care
2486 facility for the taxpayer's employees is allowed a credit of 50
2487 percent of the startup costs of such facility against any tax
2488 due for the taxable year such facility begins operation as an
2489 eligible child care facility. The maximum credit amount a
2490 taxpayer may be granted in a taxable year under this paragraph
2491 is based on the average number of employees employed by the
2492 taxpayer during such year. For an employer that employed:

2493 1. One to nineteen employees, the maximum credit is \$1
2494 million.

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2495 2. Twenty to two hundred fifty employees, the maximum
2496 credit is \$500,000.

2497 3. More than 250 employees, the maximum credit is \$250,000.

2498 (b) A taxpayer who operates an eligible child care facility
2499 for the taxpayer's employees is allowed a credit of \$300 per
2500 month for each eligible child enrolled in such facility against
2501 any tax due for the taxable year. The maximum credit amount a
2502 taxpayer may be granted in a taxable year under this paragraph
2503 is based on the average number of employees employed by the
2504 taxpayer during such year. For an employer that employed:

2505 1. One to nineteen employees, the maximum credit is
2506 \$50,000.

2507 2. Twenty to two hundred fifty employees, the maximum
2508 credit is \$500,000.

2509 3. More than 250 employees, the maximum credit is \$1
2510 million.

2511 (c) A taxpayer who makes payments to an eligible child care
2512 facility in the name and for the benefit of an employee employed
2513 by the taxpayer whose eligible child attends such facility is
2514 allowed a credit of 100 percent of the amount of such payments
2515 against any tax due for the taxable year up to a maximum credit
2516 of \$3,600 per child per taxable year. The taxpayer may make
2517 payments directly to the eligible child care facility or
2518 contract with an early learning coalition to process payments.
2519 The maximum credit amount a taxpayer may be granted in a taxable
2520 year under this paragraph is based on the average number of
2521 employees employed by the taxpayer during such year. For an
2522 employer that employed:

2523 1. One to nineteen employees, the maximum credit is

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2524 \$50,000.

2525 2. Twenty to two hundred fifty employees, the maximum
2526 credit is \$500,000.

2527 3. More than 250 employees, the maximum credit is \$1
2528 million.

2529 (d) A taxpayer may qualify for a tax credit under more than
2530 one paragraph of this subsection; however, the total credit
2531 taken by such taxpayers in a single taxable year may not exceed
2532 the sum total of the maximum credit they are granted under each
2533 applicable paragraph.

2534 (e) For fiscal year 2024-2025, the maximum annual tax
2535 credit amount is \$5 million.

2536 (3) (a) If the credit granted under this section is not
2537 fully used within the specified state fiscal year for credits
2538 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
2539 due for the specified taxable year for credits under s. 220.19
2540 or s. 624.5107, because of insufficient tax liability on the
2541 part of the taxpayer, the unused amount may be carried forward
2542 for a period not to exceed 5 years. For purposes of s. 220.19, a
2543 credit carried forward may be used in a subsequent year after
2544 applying the other credits and unused carryovers in the order
2545 provided by s. 220.02(8).

2546 (b)1. If a taxpayer receives a credit for startup costs
2547 pursuant to paragraph (2) (a), and the eligible child care
2548 facility fails to operate for at least 5 years, a pro rata share
2549 of the credit must be repaid, in accordance with the formula:

$$2550 \quad \underline{A = C \times (1 - (N/60))}$$

2551 Where:

2552 a. "A" is the amount, in dollars, of the required

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2553 repayment.

2554 b. "C" is the total credits taken by the taxpayer for
2555 eligible child care facility startup costs against a tax due
2556 under this section.

2557 c. "N" is the number of months the eligible child care
2558 facility was in operation.

2559 2. A taxpayer who is required to repay a pro rata share of
2560 the credit under this paragraph shall file an amended return
2561 with the department, or such other report as the department
2562 prescribes by rule, and pay such amount within 60 days after the
2563 last day of operation of the eligible child care facility. The
2564 department shall distribute such funds in accordance with the
2565 applicable statutory provision for the tax against which such
2566 credit was taken by that taxpayer.

2567 (4) (a) A taxpayer may claim a credit only for the creation
2568 or operation of, or payments to, an eligible child care
2569 facility.

2570 (b) The services of an eligible child care facility for
2571 which a taxpayer claims a credit under paragraph (2) (b) must be
2572 available to all employees employed by the taxpayer, or must be
2573 allocated on a first-come, first-served basis, and must be used
2574 by at least one eligible child.

2575 (c) Two or more taxpayers may jointly establish and operate
2576 an eligible child care facility according to the provisions of
2577 this section. If two or more taxpayers choose to jointly
2578 establish and operate an eligible child care facility, or cause
2579 a not-for-profit taxpayer to establish and operate an eligible
2580 child care facility, the taxpayers must file a joint
2581 application, or the not-for-profit taxpayer may file an

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2582 application, pursuant to subsection (5) setting forth the
2583 taxpayers' proposal. The participating taxpayers may proportion
2584 the available credits in any manner they choose. In the event
2585 the child care facility does not operate for 5 years, the
2586 repayment required under paragraph (3) (b) must be allocated
2587 among, and apply to, the participating taxpayers in the
2588 proportion that such taxpayers received the credit under this
2589 section.

2590 (d) Child care payments for which a taxpayer claims a
2591 credit under paragraph (2) (c) may not exceed the amount charged
2592 by the eligible child care facility for other children of like
2593 age and ability of persons not employed by the taxpayer.

2594 (5) Beginning October 1, 2024, a taxpayer may submit an
2595 application to the department for the purposes of determining
2596 qualification for a credit under this section to be applied to a
2597 taxable year beginning on or after January 1, 2025. The
2598 department must approve the application for the credit before
2599 the taxpayer is authorized to claim the credit on a return.

2600 (a) The application must include:

2601 1.a. For a credit under paragraph (2) (a), a proposal for
2602 establishing an eligible child care facility for use by its
2603 employees, the number of eligible children expected to be
2604 enrolled, and the expected date operations will begin. A credit
2605 may not be claimed on a return until operations have begun.

2606 b. For a credit under paragraph (2) (b), the total number of
2607 eligible children for whom child care will be provided at the
2608 eligible child care facility and the total number of months the
2609 facility is expected to operate during the taxable year in which
2610 the credit will be earned.

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2611 c. For a credit under paragraph (2) (c), the total number of
2612 eligible children for whom child care payments will be paid and
2613 the estimated total annual amount of such payments during the
2614 taxable year in which the credit will be earned.

2615 2. The taxable year in which the credit is expected to be
2616 earned. A taxpayer may apply for a credit to be used for a prior
2617 taxable year at any time before the date on which the taxpayer
2618 is required to file a return for that year pursuant to s.
2619 220.222.

2620 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
2621 a statement signed by a person authorized to sign on behalf of
2622 the taxpayer that the facility meets the definition of eligible
2623 child care facility and otherwise qualifies for the credit under
2624 this section. Such statement must be attached to the
2625 application.

2626 (b) The department shall approve tax credits on a first-
2627 come, first-served basis, and must obtain the division's
2628 approval before approving a tax credit under s. 561.1214. Within
2629 10 days after approving or denying an application, the
2630 Department of Revenue shall provide a copy of its approval or
2631 denial letter to the taxpayer.

2632 (6) (a) A taxpayer may not convey, transfer, or assign an
2633 approved tax credit or a carryforward tax credit to another
2634 entity unless all of the assets of the taxpayer are conveyed,
2635 assigned, or transferred in the same transaction. However, a tax
2636 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
2637 or s. 624.5107 may be conveyed, transferred, or assigned between
2638 members of an affiliated group of taxpayers if the type of tax
2639 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,

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2640 or s. 624.5107 remains the same. A taxpayer shall notify the
2641 department of its intent to convey, transfer, or assign a tax
2642 credit to another member within an affiliated group of
2643 corporations as defined in s. 220.03(1)(b). The amount conveyed,
2644 transferred, or assigned is available to another member of the
2645 affiliated group of corporations upon approval by the
2646 department. The department shall obtain the division's approval
2647 before approving a conveyance, transfer, or assignment of a tax
2648 credit under s. 561.1214.

2649 (b) Within any state fiscal year, a taxpayer may rescind
2650 all or part of a tax credit approved under subsection (5). The
2651 amount rescinded shall become available for that state fiscal
2652 year to another taxpayer approved by the department under this
2653 section. The department must obtain the division's approval
2654 before accepting the rescindment of a tax credit under s.
2655 561.1214. Any amount rescinded under this paragraph must become
2656 available to a taxpayer on a first-come, first-served basis
2657 based on tax credit applications received after the date the
2658 rescindment is accepted by the department.

2659 (c) Within 10 days after approving or denying the
2660 conveyance, transfer, or assignment of a tax credit under
2661 paragraph (a), or the rescindment of a tax credit under
2662 paragraph (b), the department shall provide a copy of its
2663 approval or denial letter to the taxpayer requesting the
2664 conveyance, transfer, assignment, or rescindment.

2665 (7)(a) The department may adopt rules to administer this
2666 section, including rules for the approval or disapproval of
2667 proposals submitted by taxpayers and rules to provide for
2668 cooperative arrangements between for-profit and not-for-profit

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2669 taxpayers.

2670 (b) The department's decision to approve or disapprove a
2671 proposal must be in writing, and, if the proposal is approved,
2672 the decision must state the maximum credit authorized for the
2673 taxpayer.

2674 (c) In addition to its existing audit and investigation
2675 authority, the department may perform any additional financial
2676 and technical audits and investigations, including examining the
2677 accounts, books, or records of the tax credit applicant, which
2678 are necessary to verify the costs included in a credit
2679 application and to ensure compliance with this section.

2680 (d) It is grounds for forfeiture of previously claimed and
2681 received tax credits if the department determines that a
2682 taxpayer received tax credits pursuant to this section to which
2683 the taxpayer was not entitled.

2684 Section 49. Subsection (2) and paragraphs (a) and (b) of
2685 subsection (5) of section 402.62, Florida Statutes, are amended
2686 to read:

2687 402.62 Strong Families Tax Credit.—

2688 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2689 (a) The Department of Children and Families shall designate
2690 as an eligible charitable organization an organization that
2691 meets all of the following requirements:

2692 1. Is exempt from federal income taxation under s.
2693 501(c)(3) of the Internal Revenue Code.

2694 2. Is a Florida entity formed under chapter 605, chapter
2695 607, or chapter 617 and whose principal office is located in
2696 this state.

2697 3. Receives referrals from Department of Children and

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2698 Families child protective investigators to provide direct
2699 services and support to at-risk children and families.

2700 4. Provides services to:

2701 a. Prevent child abuse, neglect, abandonment, or
2702 exploitation;

2703 b. Assist fathers in learning and improving parenting
2704 skills or to engage absent fathers in being more engaged in
2705 their children's lives;

2706 ~~c. Provide books to the homes of children eligible for a~~
2707 ~~federal free or reduced-price meals program or those testing~~
2708 ~~below grade level in kindergarten through grade 5;~~

2709 ~~d.~~ Assist families with children who have a chronic illness
2710 or a physical, intellectual, developmental, or emotional
2711 disability; or

2712 ~~d.e.~~ Provide workforce development services to families of
2713 children eligible for a federal free or reduced-price meals
2714 program.

2715 ~~5.4.~~ Provides to the Department of Children and Families
2716 accurate information, including, at a minimum, a description of
2717 the services provided by the organization which are eligible for
2718 funding under this section; the total number of individuals
2719 served through those services during the last calendar year and
2720 the number served during the last calendar year using funding
2721 under this section; basic financial information regarding the
2722 organization and services eligible for funding under this
2723 section; outcomes for such services; and contact information for
2724 the organization.

2725 ~~6.5.~~ Annually submits a statement, signed under penalty of
2726 perjury by a current officer of the organization, that the

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2727 organization meets all criteria to qualify as an eligible
 2728 charitable organization, has fulfilled responsibilities under
 2729 this section for the previous fiscal year if the organization
 2730 received any funding through this credit during the previous
 2731 year, and intends to fulfill its responsibilities during the
 2732 upcoming year.

2733 ~~7.6.~~ Provides any documentation requested by the Department
 2734 of Children and Families to verify eligibility as an eligible
 2735 charitable organization or compliance with this section.

2736 (b) The Department of Children and Families may not
 2737 designate as an eligible charitable organization an organization
 2738 that:

2739 1. Provides abortions or pays for or provides coverage for
 2740 abortions; or

2741 2. Has received more than 50 percent of its total annual
 2742 revenue from a federal, state, or local governmental agency ~~the~~
 2743 ~~Department of Children and Families~~, either directly or via a
 2744 contractor of such an agency ~~the department~~, in the prior fiscal
 2745 year.

2746 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 2747 AND LIMITATIONS.—

2748 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
 2749 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2750 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
 2751 application to the Department of Revenue for a tax credit or
 2752 credits to be taken under one or more of s. 211.0253, s.
 2753 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
 2754 at 9 a.m. on the first day of the calendar year that is not a
 2755 Saturday, Sunday, or legal holiday.

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2756 1. The taxpayer shall specify in the application each tax
2757 for which the taxpayer requests a credit and the applicable
2758 taxable year for a credit under s. 220.1877 or s. 624.51057 or
2759 the applicable state fiscal year for a credit under s. 211.0253,
2760 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
2761 taxpayer may apply for a credit to be used for a prior taxable
2762 year before the date the taxpayer is required to file a return
2763 for that year pursuant to s. 220.222. For purposes of s.
2764 624.51057, a taxpayer may apply for a credit to be used for a
2765 prior taxable year before the date the taxpayer is required to
2766 file a return for that prior taxable year pursuant to ss.
2767 624.509 and 624.5092. The application must specify the eligible
2768 charitable organization to which the proposed contribution will
2769 be made. The Department of Revenue shall approve tax credits on
2770 a first-come, first-served basis and must obtain the division's
2771 approval before approving a tax credit under s. 561.1213.

2772 2. Within 10 days after approving or denying an
2773 application, the Department of Revenue shall provide a copy of
2774 its approval or denial letter to the eligible charitable
2775 organization specified by the taxpayer in the application.

2776 Section 50. For the \$20 million in additional credit under
2777 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
2778 pursuant to changes made by this act, a taxpayer may submit an
2779 application to the Department of Revenue beginning at 9 a.m. on
2780 July 1, 2024.

2781 Section 51. Present paragraph (b) of subsection (1) of
2782 section 561.121, Florida Statutes, is redesignated as paragraph
2783 (c), and a new paragraph (b) is added to that subsection, to
2784 read:

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2785 561.121 Deposit of revenue.—

2786 (1) All state funds collected pursuant to ss. 563.05,
2787 564.06, 565.02(9), and 565.12 shall be paid into the State
2788 Treasury and disbursed in the following manner:

2789 (b) After the required distribution to the Alcoholic
2790 Beverage and Tobacco Trust Fund pursuant to paragraph (a),
2791 \$416,667 shall be distributed monthly to each of the following:

2792 1. The University of Miami Sylvester Comprehensive Cancer
2793 Center;

2794 2. The University of Florida Health Shands Cancer Center;
2795 and

2796 3. The Mayo Clinic Comprehensive Cancer Center in
2797 Jacksonville.

2798
2799 These funds are appropriated monthly, to be used for lawful
2800 purposes, including constructing, furnishing, equipping,
2801 financing, operating, and maintaining cancer research and
2802 clinical and related facilities, and furnishing, equipping,
2803 operating, and maintaining other properties owned or leased by
2804 the University of Miami Sylvester Comprehensive Cancer Center,
2805 the University of Florida Health Shands Cancer Center, and the
2806 Mayo Clinic Comprehensive Cancer Center in Jacksonville. This
2807 paragraph is repealed June 30, 2054.

2808 Section 52. Section 561.1214, Florida Statutes, is created
2809 to read:

2810 561.1214 Child care tax credits.—Beginning January 1, 2025,
2811 there is allowed a credit pursuant to s. 402.261 against any tax
2812 due under s. 563.05, s. 564.06, or s. 565.12, except excise
2813 taxes imposed on wine produced by manufacturers in this state

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2814 from products grown in this state. However, a credit allowed
2815 under this section may not exceed 90 percent of the tax due on
2816 the return on which the credit is taken. For purposes of the
2817 distributions of tax revenue under ss. 561.121 and 564.06(10),
2818 the division shall disregard any tax credits allowed under this
2819 section to ensure that any reduction in tax revenue received
2820 which is attributable to the tax credits results only in a
2821 reduction in distributions to the General Revenue Fund. The
2822 provisions of s. 402.261 apply to the credit authorized by this
2823 section.

2824 Section 53. Notwithstanding the expiration date in section
2825 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
2826 Statutes, is reenacted to read:

2827 571.26 Florida Agricultural Promotional Campaign Trust
2828 Fund.—There is hereby created the Florida Agricultural
2829 Promotional Campaign Trust Fund within the Department of
2830 Agriculture and Consumer Services to receive all moneys related
2831 to the Florida Agricultural Promotional Campaign. Moneys
2832 deposited in the trust fund shall be appropriated for the sole
2833 purpose of implementing the Florida Agricultural Promotional
2834 Campaign, except for money deposited in the trust fund pursuant
2835 to s. 212.20(6)(d)6.h., which shall be held separately and used
2836 solely for the purposes identified in s. 571.265.

2837 Section 54. Section 41 of chapter 2023-157, Laws of
2838 Florida, is repealed.

2839 Section 55. Subsection (5) of section 571.265, Florida
2840 Statutes, is amended to read:

2841 571.265 Promotion of Florida thoroughbred breeding and of
2842 thoroughbred racing at Florida thoroughbred tracks; distribution

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2843 of funds.—

2844 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
2845 ~~and saved from repeal by the Legislature.~~

2846 Section 56. Subsection (7) of section 624.509, Florida
2847 Statutes, is amended to read:

2848 624.509 Premium tax; rate and computation.—

2849 (7) Credits and deductions against the tax imposed by this
2850 section shall be taken in the following order: deductions for
2851 assessments made pursuant to s. 440.51; credits for taxes paid
2852 under ss. 175.101 and 185.08; credits for income taxes paid
2853 under chapter 220 and the credit allowed under subsection (5),
2854 as these credits are limited by subsection (6); the credit
2855 allowed under s. 624.51057; the credit allowed under s.
2856 624.51058; the credit allowed under s. 624.5107; all other
2857 available credits and deductions.

2858 Section 57. Section 624.5107, Florida Statutes, is amended
2859 to read:

2860 624.5107 Child care tax credits.—

2861 (1) For taxable years beginning on or after January 1,
2862 2025, there is allowed a credit pursuant to s. 402.261 against
2863 any tax due for a taxable year under s. 624.509(1) after
2864 deducting from such tax deductions for assessments made pursuant
2865 to s. 440.51; credits for taxes paid under ss. 175.101 and
2866 185.08; credits for income taxes paid under chapter 220; and the
2867 credit allowed under s. 624.509(5), as such credit is limited by
2868 s. 624.509(6). An insurer claiming a credit against premium tax
2869 liability under this section is not required to pay any
2870 additional retaliatory tax levied under s. 624.5091 as a result
2871 of claiming such credit. Section 624.5091 does not limit such

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2872 ~~credit in any manner. If the credit granted under this section~~
2873 ~~is not fully used in any one year because of insufficient tax~~
2874 ~~liability on the part of the insurer, the unused amount may be~~
2875 ~~carried forward for a period not to exceed 5 years. The~~
2876 ~~carryover credit may be used in a subsequent year when the tax~~
2877 ~~imposed by s. 624.509 or s. 624.510 for that year exceeds the~~
2878 ~~credit for which the insurer is eligible in that year under this~~
2879 ~~section.~~

2880 (2) For purposes of determining if a penalty under s.
2881 624.5092 will be imposed, an insurer, after earning a credit
2882 under s. 624.5107 for a taxable year, may reduce any installment
2883 payment for such taxable year of 27 percent of the amount of the
2884 net tax due as reported on the return for the preceding year
2885 under s. 624.5092(2)(b) by the amount of the credit. If an
2886 ~~insurer receives a credit for child care facility startup costs,~~
2887 ~~and the facility fails to operate for at least 5 years, a pro~~
2888 ~~rata share of the credit must be repaid, in accordance with the~~
2889 ~~formula: $A = C \times (1 - (N/60))$, where:~~

2890 ~~(a) "A" is the amount in dollars of the required repayment.~~

2891 ~~(b) "C" is the total credits taken by the insurer for child~~
2892 ~~care facility startup costs.~~

2893 ~~(c) "N" is the number of months the facility was in~~
2894 ~~operation.~~

2895

2896 ~~This repayment requirement is inapplicable if the insurer goes~~
2897 ~~out of business or can demonstrate to the department that its~~
2898 ~~employees no longer want to have a child care facility.~~

2899 (3) The provisions of s. 402.261 apply to the credit
2900 authorized by this section.

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2901 Section 58. Section 624.5108, Florida Statutes, is created
2902 to read:

2903 624.5108 Property insurance discount to policyholders;
2904 insurance premium deduction; insurer credit for deductions.—

2905 (1) An insurer must deduct the following amounts from the
2906 total charged for the following policies:

2907 (a) For a policy providing residential coverage of \$750,000
2908 or less on a dwelling, an amount equal to 1.75 percent of the
2909 premium, as defined in s. 627.403.

2910 (b) For a policy providing residential coverage of \$750,000
2911 or less on a dwelling, the amount charged for the State Fire
2912 Marshal regulatory assessment under s. 624.515.

2913 (c) For a policy providing residential coverage of \$750,000
2914 or less on a dwelling, the amount of assessment levied pursuant
2915 to s. 631.57(3) (a) and (e).

2916 (d) For a policy, contract, or endorsement providing
2917 personal or commercial lines coverage for the peril of flood or
2918 excess coverage for the peril of flood on any structure or the
2919 contents of personal property contained therein, an amount equal
2920 to 1.75 percent of the premium, as defined in s. 627.403. As
2921 used in this paragraph, the term "flood" has the same meaning as
2922 provided in s. 627.715(1) (b).

2923
2924 For the purposes of this section, residential coverage excludes
2925 tenant coverage.

2926 (2) The deductions under this section apply to policies
2927 that provide coverage for a 12-month period with an effective
2928 date between October 1, 2024, and September 30, 2025. The
2929 deductions amount must be separately stated on the policy

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2930 declarations page.

2931 (3) When reporting policy premiums for purposes of
2932 computing taxes levied under s. 624.509, an insurer must report
2933 the full policy premium value before applying deductions under
2934 this section. The deductions provided to policyholders in
2935 subsection (1) do not reduce the direct written premium of the
2936 insurer for any purposes.

2937 (4) For the taxable years beginning on January 1, 2024, and
2938 January 1, 2025, there is allowed a credit of 100 percent of the
2939 amount of deductions provided to policyholders pursuant to
2940 subsection (1) against any tax due under s. 624.509(1) after all
2941 other credits and deductions have been taken in the order
2942 provided in s. 624.509(7).

2943 (5) An insurer claiming a credit against premium tax
2944 liability under this section is not required to pay any
2945 additional retaliatory tax levied under s. 624.5091 as a result
2946 of claiming such credit. Section 624.5091 does not limit the
2947 credit available to insurers in any manner.

2948 (6) If the credit provided for under subsection (4) is not
2949 fully used in any one taxable year because of insufficient tax
2950 liability, the unused amount may be carried forward for a period
2951 not to exceed 10 years.

2952 (7) Every insurer required to provide a premium deduction
2953 under this section must include all of the following information
2954 with its quarterly and annual statements under s. 624.424:

2955 (a) The number of policies that received a deduction under
2956 this section during the period covered by the statement.

2957 (b) The total amount of deductions provided by the insurer
2958 during the period covered by the statement.

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2959 (c) The total premium related to insurance policies
2960 providing residential coverage of \$750,000 or less on a
2961 dwelling.

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

2967 (8) The office must include the same information required
2968 under subsection (7) in the reports required under s. 624.315.

2969 (9) In addition to its existing audit and investigation
2970 authority, the Department of Revenue may perform any additional
2971 financial and technical audits and investigations, including
2972 examining the accounts, books, and records of an insurer
2973 claiming a credit under subsection (4), which are necessary to
2974 verify the information included in the tax return and to ensure
2975 compliance with this section. The office shall provide technical
2976 assistance when requested by the Department of Revenue on any
2977 technical audits or examinations performed pursuant to this
2978 section.

2979 (10) In addition to its existing examination authority and
2980 duties under s. 624.316, the office shall examine the
2981 information required to be reported under subsection (7) and
2982 shall take corrective measures as provided in ss. 624.310(5) and
2983 624.4211 for any insurer not in compliance with this section.

2984 (11) The Department of Revenue and the office are
2985 authorized, and all conditions are deemed met, to adopt
2986 emergency rules pursuant to s. 120.54(4) to implement the
2987 provisions of this section. Notwithstanding any other provision

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2988 of law, emergency rules adopted pursuant to this subsection are
2989 effective for 6 months after adoption and may be renewed during
2990 the pendency of procedures to adopt permanent rules addressing
2991 the subject of the emergency rules.

2992 (12) This section is repealed December 31, 2036.

2993 Section 59. Disaster preparedness supplies; sales tax
2994 holiday.—

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

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

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

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

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

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

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

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

3015 (h) A portable generator used to provide light or
3016 communications or preserve food in the event of a power outage

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- 3017 with a sales price of \$3,000 or less.
- 3018 (i) Reusable ice with a sales price of \$20 or less.
- 3019 (j) A portable power bank with a sales price of \$60 or
- 3020 less.
- 3021 (k) A smoke detector or smoke alarm with a sales price of
- 3022 \$70 or less.
- 3023 (l) A fire extinguisher with a sales price of \$70 or less.
- 3024 (m) A carbon monoxide detector with a sales price of \$70 or
- 3025 less.
- 3026 (n) The following supplies necessary for the evacuation of
- 3027 household pets purchased for noncommercial use:
- 3028 1. Bags of dry dog food or cat food weighing 50 or fewer
- 3029 pounds with a sales price of \$100 or less per bag.
- 3030 2. Cans or pouches of wet dog food or cat food with a sales
- 3031 price of \$10 or less per can or pouch or the equivalent if sold
- 3032 in a box or case.
- 3033 3. Over-the-counter pet medications with a sales price of
- 3034 \$100 or less per item.
- 3035 4. Portable kennels or pet carriers with a sales price of
- 3036 \$100 or less per item.
- 3037 5. Manual can openers with a sales price of \$15 or less per
- 3038 item.
- 3039 6. Leashes, collars, and muzzles with a sales price of \$20
- 3040 or less per item.
- 3041 7. Collapsible or travel-sized food bowls or water bowls
- 3042 with a sales price of \$15 or less per item.
- 3043 8. Cat litter weighing 25 or fewer pounds with a sales
- 3044 price of \$25 or less per item.
- 3045 9. Cat litter pans with a sales price of \$15 or less per

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3046 item.

3047 10. Pet waste disposal bags with a sales price of \$15 or
3048 less per package.

3049 11. Pet pads with a sales price of \$20 or less per box or
3050 package.

3051 12. Hamster or rabbit substrate with a sales price of \$15
3052 or less per package.

3053 13. Pet beds with a sales price of \$40 or less per item.

3054 (2) The tax exemptions provided in this section do not
3055 apply to sales within a theme park or entertainment complex as
3056 defined in s. 509.013(9), Florida Statutes, within a public
3057 lodging establishment as defined in s. 509.013(4), Florida
3058 Statutes, or within an airport as defined in s. 330.27(2),
3059 Florida Statutes.

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

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

3066 Section 60. Freedom Month; sales tax holiday.-

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

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

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

3074 2. A live sporting event scheduled to be held on any date

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3075 or dates from July 1, 2024, through December 31, 2024;

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

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

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

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

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

3085 8. Entry to a fair, festival, or cultural event scheduled
3086 to be held on any date or dates from July 1, 2024, through
3087 December 31, 2024; or

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

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

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

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3104 sales price of \$75 or less; and snorkels, goggles, and swimming
3105 masks with a sales price of \$25 or less.

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

3111 3. "Fishing supplies" means rods and reels with a sales
3112 price of \$75 or less if sold individually, or \$150 or less if
3113 sold as a set; tackle boxes or bags with a sales price of \$30 or
3114 less; and bait or fishing tackle with a sales price of \$5 or
3115 less if sold individually, or \$10 or less if multiple items are
3116 sold together. The term does not include supplies used for
3117 commercial fishing purposes.

3118 4. "General outdoor supplies" means sunscreen, sunblock, or
3119 insect repellent with a sales price of \$15 or less; sunglasses
3120 with a sales price of \$100 or less; binoculars with a sales
3121 prices of \$200 or less; water bottles with a sales price of \$30
3122 or less; hydration packs with a sales price of \$50 or less;
3123 outdoor gas or charcoal grills with a sales price of \$250 or
3124 less; bicycle helmets with a sales price of \$50 or less; and
3125 bicycles with a sales price of \$500 or less.

3126 5. "Residential pool supplies" means individual residential
3127 pool and spa replacement parts, nets, filters, lights, and
3128 covers with a sales price of \$100 or less; and residential pool
3129 and spa chemicals purchased by an individual with a sales price
3130 of \$150 or less.

3131 (2) The tax exemptions provided in this section do not
3132 apply to sales within a theme park or entertainment complex as

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3133 defined in s. 509.013(9), Florida Statutes, within a public
3134 lodging establishment as defined in s. 509.013(4), Florida
3135 Statutes, or within an airport as defined in s. 330.27(2),
3136 Florida Statutes.

3137 (3) If a purchaser of an admission purchases the admission
3138 exempt from tax pursuant to this section and subsequently
3139 resells the admission, the purchaser shall collect tax on the
3140 full sales price of the resold admission.

3141 (4) The Department of Revenue is authorized, and all
3142 conditions are deemed met, to adopt emergency rules pursuant to
3143 s. 120.54(4), Florida Statutes, for the purpose of implementing
3144 this section.

3145 (5) This section shall take effect upon this act becoming a
3146 law.

3147 Section 61. Clothing, wallets, and bags; school supplies;
3148 learning aids and jigsaw puzzles; personal computers and
3149 personal computer-related accessories; sales tax holiday.-

3150 (1) The tax levied under chapter 212, Florida Statutes, may
3151 not be collected during the period from July 29, 2024, through
3152 August 11, 2024 on the retail sale of:

3153 (a) Clothing, wallets, or bags, including handbags,
3154 backpacks, fanny packs, and diaper bags, but excluding
3155 briefcases, suitcases, and other garment bags, having a sales
3156 price of \$100 or less per item. As used in this paragraph, the
3157 term "clothing" means:

3158 1. Any article of wearing apparel intended to be worn on or
3159 about the human body, excluding watches, watchbands, jewelry,
3160 umbrellas, and handkerchiefs; and

3161 2. All footwear, excluding skis, swim fins, roller blades,

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3162 and skates.

3163 (b) School supplies having a sales price of \$50 or less per
3164 item. As used in this paragraph, the term "school supplies"
3165 means pens, pencils, erasers, crayons, notebooks, notebook
3166 filler paper, legal pads, binders, lunch boxes, construction
3167 paper, markers, folders, poster board, composition books, poster
3168 paper, scissors, cellophane tape, glue or paste, rulers,
3169 computer disks, staplers and staples used to secure paper
3170 products, protractors, and compasses.

3171 (c) Learning aids and jigsaw puzzles having a sales price
3172 of \$30 or less. As used in this paragraph, the term "learning
3173 aids" means flashcards or other learning cards, matching or
3174 other memory games, puzzle books and search-and-find books,
3175 interactive or electronic books and toys intended to teach
3176 reading or math skills, and stacking or nesting blocks or sets.

3177 (d) Personal computers or personal computer-related
3178 accessories purchased for noncommercial home or personal use
3179 having a sales price of \$1,500 or less. As used in this
3180 paragraph, the term:

3181 1. "Personal computers" includes electronic book readers,
3182 calculators, laptops, desktops, handhelds, tablets, or tower
3183 computers. The term does not include cellular telephones, video
3184 game consoles, digital media receivers, or devices that are not
3185 primarily designed to process data.

3186 2. "Personal computer-related accessories" includes
3187 keyboards, mice, personal digital assistants, monitors, other
3188 peripheral devices, modems, routers, and nonrecreational
3189 software, regardless of whether the accessories are used in
3190 association with a personal computer base unit. The term does

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3191 not include furniture or systems, devices, software, monitors
3192 with a television tuner, or peripherals that are designed or
3193 intended primarily for recreational use.

3194 (2) The tax exemptions provided in this section do not
3195 apply to sales within a theme park or entertainment complex as
3196 defined in s. 509.013(9), Florida Statutes, within a public
3197 lodging establishment as defined in s. 509.013(4), Florida
3198 Statutes, or within an airport as defined in s. 330.27(2),
3199 Florida Statutes.

3200 (3) The tax exemptions provided in this section apply at
3201 the option of the dealer if less than 5 percent of the dealer's
3202 gross sales of tangible personal property in the prior calendar
3203 year consisted of items that would be exempt under this section.
3204 If a qualifying dealer chooses not to participate in the tax
3205 holiday, by July 15, 2024, the dealer must notify the Department
3206 of Revenue in writing of its election to collect sales tax
3207 during the holiday and must post a copy of that notice in a
3208 conspicuous location at its place of business.

3209 (4) The Department of Revenue is authorized, and all
3210 conditions are deemed met, to adopt emergency rules pursuant to
3211 s. 120.54(4), Florida Statutes, for the purpose of implementing
3212 this section.

3213 (5) This section shall take effect upon this act becoming a
3214 law.

3215 Section 62. Tools commonly used by skilled trade workers;
3216 Tool Time sales tax holiday.-

3217 (1) The tax levied under chapter 212, Florida Statutes, may
3218 not be collected during the period from September 1, 2024,
3219 through September 7, 2024, on the retail sale of:

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- 3220 (a) Hand tools with a sales price of \$50 or less per item.
- 3221 (b) Power tools with a sales price of \$300 or less per
- 3222 item.
- 3223 (c) Power tool batteries with a sales price of \$150 or less
- 3224 per item.
- 3225 (d) Work gloves with a sales price of \$25 or less per pair.
- 3226 (e) Safety glasses with a sales price of \$50 or less per
- 3227 pair, or the equivalent if sold in sets of more than one pair.
- 3228 (f) Protective coveralls with a sales price of \$50 or less
- 3229 per item.
- 3230 (g) Work boots with a sales price of \$175 or less per pair.
- 3231 (h) Tool belts with a sales price of \$100 or less per item.
- 3232 (i) Duffle bags or tote bags with a sales price of \$50 or
- 3233 less per item.
- 3234 (j) Tool boxes with a sales price of \$75 or less per item.
- 3235 (k) Tool boxes for vehicles with a sales price of \$300 or
- 3236 less per item.
- 3237 (l) Industry textbooks and code books with a sales price of
- 3238 \$125 or less per item.
- 3239 (m) Electrical voltage and testing equipment with a sales
- 3240 price of \$100 or less per item.
- 3241 (n) LED flashlights with a sales price of \$50 or less per
- 3242 item.
- 3243 (o) Shop lights with a sales price of \$100 or less per
- 3244 item.
- 3245 (p) Handheld pipe cutters, drain opening tools, and
- 3246 plumbing inspection equipment with a sales price of \$150 or less
- 3247 per item.
- 3248 (q) Shovels with a sales price of \$50 or less.

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3249 (r) Rakes with a sales price of \$50 or less.

3250 (s) Hard hats and other head protection with a sales price
3251 of \$100 or less.

3252 (t) Hearing protection items with a sales price of \$75 or
3253 less.

3254 (u) Ladders with a sales price of \$250 or less.

3255 (v) Fuel cans with a sales price of \$50 or less.

3256 (w) High visibility safety vests with a sales price of \$30
3257 or less.

3258 (2) The tax exemptions provided in this section do not
3259 apply to sales within a theme park or entertainment complex as
3260 defined in s. 509.013(9), Florida Statutes, within a public
3261 lodging establishment as defined in s. 509.013(4), Florida
3262 Statutes, or within an airport as defined in s. 330.27(2),
3263 Florida Statutes.

3264 (3) The Department of Revenue is authorized, and all
3265 conditions are deemed met, to adopt emergency rules pursuant to
3266 s. 120.54(4), Florida Statutes, for the purpose of implementing
3267 this section.

3268 Section 63. (1) The Department of Revenue is authorized,
3269 and all conditions are deemed met, to adopt emergency rules
3270 pursuant to s. 120.54(4), Florida Statutes, to implement the
3271 amendments made by this act to ss. 206.9931, 212.05, 212.054,
3272 213.21, 213.67, 220.03, 220.19, 220.1915, 624.5107, and 624.509,
3273 Florida Statutes, and the creation by this act of ss. 211.0254,
3274 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.
3275 Notwithstanding any other provision of law, emergency rules
3276 adopted pursuant to this subsection are effective for 6 months
3277 after adoption and may be renewed during the pendency of

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3278 procedures to adopt permanent rules addressing the subject of
3279 the emergency rules.

3280 (2) This section shall take effect upon this act becoming a
3281 law and expires July 1, 2027.

3282 Section 64. Except as otherwise provided in this act and
3283 except for this section, which shall take effect upon becoming a
3284 law, this act shall take effect July 1, 2024.