

By Senator Grall

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1 A bill to be entitled
2 An act relating to child care and early learning
3 providers; amending s. 170.201, F.S.; providing an
4 exemption for public and private preschools from
5 specified special assessments levied by a
6 municipality; defining the term "preschool"; creating
7 s. 211.0254, F.S.; authorizing the use of credits
8 against certain taxes beginning on a specified date;
9 providing a limitation on such credits; providing
10 construction; providing applicability; creating s.
11 212.1835, F.S.; authorizing the use of credits against
12 certain taxes beginning on a specified date;
13 authorizing certain expenses and payments to count
14 toward the tax due; providing construction; providing
15 applicability; requiring electronic filing of returns
16 and payment of taxes; amending s. 220.19, F.S.;
17 authorizing the use of credits against certain taxes
18 beginning on a specified date; revising obsolete
19 provisions; authorizing certain taxpayers to use the
20 credit in a specified manner; providing applicability;
21 creating s. 402.261, F.S.; defining terms; authorizing
22 certain taxpayers to receive tax credits for certain
23 actions; providing requirements for such credits;
24 specifying the maximum tax credit that may be granted;
25 authorizing tax credits be carried forward; requiring
26 repayment of tax credits under certain conditions and
27 using a specified formula; requiring certain taxpayers
28 to file specified returns and reports; requiring
29 certain funds be redistributed; requiring taxpayers to

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30 submit applications beginning on a specified date to
31 receive tax credits; requiring the application to
32 include certain information; requiring the Department
33 of Revenue to approve tax credits in a specified
34 manner; prohibiting the transfer of a tax credit;
35 providing an exception; requiring the department to
36 approve certain transfers; requiring a specified
37 approval before the transfer of certain credits;
38 authorizing credits to be rescinded during a specified
39 time period; requiring specified approval before
40 certain credits may be rescinded; requiring rescinded
41 credits to be made available for use in a specified
42 manner; requiring the department to provide specified
43 letters in a certain time period with certain
44 information; authorizing the department to adopt
45 rules; amending s. 402.305, F.S.; revising licensing
46 standards for all licensed child care facilities and
47 minimum standards and training requirements for child
48 care personnel; requiring the Department of Children
49 and Families to conduct specified screenings of child
50 care personnel within a specified timeframe and issue
51 provisional approval of such personnel under certain
52 conditions; providing an exception; deleting
53 provisions relating to drop-in child care; deleting
54 provisions relating to educating parents and children
55 about specified topics; deleting provisions relating
56 to specialized child care facilities for the care of
57 mildly ill children; amending s. 402.306, F.S.;

58 requiring a county commission to annually affirm

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59 certain decisions; amending s. 402.3115, F.S.;

60 expanding the types of providers to be considered when

61 developing and implementing a plan to eliminate

62 duplicative and unnecessary inspections; revising

63 requirements for an abbreviated inspection plan for

64 certain child care facilities; requiring the

65 department to adopt rules; amending s. 402.316, F.S.;

66 providing that certain child care facilities are

67 exempt from specified requirements; creating s.

68 561.1214, F.S.; authorizing the use of credits against

69 certain taxes beginning on a specified date; providing

70 a limitation on such credits; providing applicability;

71 providing construction; amending s. 624.5107, F.S.;

72 authorizing the use of credits against certain taxes

73 beginning on a specified date; providing a limitation;

74 providing construction; providing applicability;

75 amending s. 624.509, F.S.; revising the order in which

76 certain credits and deductions may be taken to

77 incorporate changes made by this act; amending s.

78 627.70161, F.S.; defining the term "large family child

79 care home"; providing that specified insurance

80 provisions apply to large family child care homes;

81 amending s. 1002.59, F.S.; conforming cross-

82 references; authorizing the Department of Revenue to

83 adopt emergency rules; providing for expiration;

84 providing effective dates.

85

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

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88 Section 1. Subsection (2) of section 170.201, Florida
89 Statutes, is amended to read:

90 170.201 Special assessments.—

91 (2) Property owned or occupied by a religious institution
92 and used as a place of worship or education; by a public or
93 private preschool, elementary school, middle school, or high
94 school; or by a governmentally financed, insured, or subsidized
95 housing facility that is used primarily for persons who are
96 elderly or disabled shall be exempt from any special assessment
97 levied by a municipality to fund any service if the municipality
98 so desires. As used in this subsection, the term "religious
99 institution" means any church, synagogue, or other established
100 physical place for worship at which nonprofit religious services
101 and activities are regularly conducted and carried on and the
102 term "governmentally financed, insured, or subsidized housing
103 facility" means a facility that is financed by a mortgage loan
104 made or insured by the United States Department of Housing and
105 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.
106 232, or s. 236 of the National Housing Act and is owned or
107 operated by an entity that qualifies as an exempt charitable
108 organization under s. 501(c)(3) of the Internal Revenue Code. As
109 used in this subsection, the term "preschool" means any child
110 care facility licensed under s. 402.305 which serves children
111 under 5 years of age.

112 Section 2. Section 211.0254, Florida Statutes, is created
113 to read:

114 211.0254 Child care tax credits.—Beginning January 1, 2025,
115 there is allowed a credit pursuant to s. 402.261 against any tax
116 imposed by the state due under s. 211.02 or s. 211.025. However,

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117 the combined credit allowed under this section and ss. 211.0251,
118 211.0252, and 211.0253 may not exceed 50 percent of the tax due
119 on the return on which the credit is taken. If the combined
120 credit allowed under the foregoing sections exceeds 50 percent
121 of the tax due on the return, the credit must first be taken
122 under s. 211.0251, then under s. 211.0253, then under s.
123 211.0252. Any remaining liability must be taken under this
124 section but may not exceed 50 percent of the tax due. For
125 purposes of the distributions of tax revenue under s. 211.06,
126 the department shall disregard any tax credits allowed under
127 this section to ensure that any reduction in tax revenue
128 received which is attributable to the tax credits results only
129 in a reduction in distributions to the General Revenue Fund. The
130 provisions of s. 402.261 apply to the credit authorized by this
131 section.

132 Section 3. Section 212.1835, Florida Statutes, is created
133 to read:

134 212.1835 Child care tax credits.—Beginning January 1, 2025,
135 there is allowed a credit pursuant to s. 402.261 against any tax
136 imposed by the state and due under this chapter from a direct
137 pay permitholder as a result of the direct pay permit held
138 pursuant to s. 212.183. For purposes of the dealer's credit
139 granted for keeping prescribed records, filing timely tax
140 returns, and properly accounting and remitting taxes under s.
141 212.12, the amount of tax due used to calculate the credit must
142 include any expenses or payments from a direct pay permitholder
143 which give rise to a credit under s. 402.261. For purposes of
144 the distributions of tax revenue under s. 212.20, the department
145 shall disregard any tax credits allowed under this section to

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146 ensure that any reduction in tax revenue received which is
147 attributable to the tax credits results only in a reduction in
148 distributions to the General Revenue Fund. The provisions of s.
149 402.261 apply to the credit authorized by this section. A dealer
150 who claims a tax credit under this section must file his or her
151 tax returns and pay his or her taxes by electronic means under
152 s. 213.755.

153 Section 4. Section 220.19, Florida Statutes, is amended to
154 read:

155 220.19 Child care tax credits.—

156 (1) For taxable years beginning on or after January 1,
157 2025, there is allowed a credit pursuant to s. 402.261 against
158 any tax due for a taxable year under this chapter after the
159 application of any other allowable credits by the taxpayer. The
160 credit must be earned pursuant to s. 402.261 on or before the
161 date the taxpayer is required to file a return pursuant to s.
162 220.222. ~~If the credit granted under this section is not fully~~
163 ~~used in any one year because of insufficient tax liability on~~
164 ~~the part of the corporation, the unused amount may be carried~~
165 ~~forward for a period not to exceed 5 years. The carryover credit~~
166 ~~may be used in a subsequent year when the tax imposed by this~~
167 ~~chapter for that year exceeds the credit for which the~~
168 ~~corporation is eligible in that year under this section after~~
169 ~~applying the other credits and unused carryovers in the order~~
170 ~~provided by s. 220.02(8).~~

171 (2) A taxpayer that files a consolidated return in this
172 state as a member of an affiliated group under s. 220.131(1) may
173 be allowed the credit on a consolidated return basis; however,
174 the total credit taken by the affiliated group is subject to the

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175 ~~limitation established under s. 402.261(2)(d). If a corporation~~
 176 ~~receives a credit for child care facility startup costs, and the~~
 177 ~~facility fails to operate for at least 5 years, a pro rata share~~
 178 ~~of the credit must be repaid, in accordance with the formula:~~

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

180 ~~Where:~~

- 181 ~~(a) "A" is the amount in dollars of the required repayment.~~
 182 ~~(b) "C" is the total credits taken by the corporation for~~
 183 ~~child care facility startup costs.~~
 184 ~~(c) "N" is the number of months the facility was in~~
 185 ~~operation.~~

186
 187 ~~This repayment requirement is inapplicable if the corporation~~
 188 ~~goes out of business or can demonstrate to the department that~~
 189 ~~its employees no longer want to have a child care facility.~~

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

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

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

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

202 (c) The taxpayer shall be assessed for any taxes,
 203 penalties, or interest due from the taxpayer's noncompliance

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204 with the requirement to pay tentative taxes.

205 (5) For purposes of calculating the underpayment of
206 estimated corporate income taxes under s. 220.34, the final
207 amount due is the amount after credits earned under s. 220.19
208 are deducted. For purposes of determining if a penalty or
209 interest under s. 220.34(2)(d)1. will be imposed for
210 underpayment of estimated corporate income tax, a taxpayer may,
211 after earning a credit under s. 220.19, reduce any estimated
212 payment in that taxable year by the amount of the credit.

213 Section 5. Section 402.261, Florida Statutes, is created to
214 read:

215 402.261 Child care tax credits.—

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

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

218 (b) "Division" means the Division of Alcoholic Beverages
219 and Tobacco of the Department of Business and Professional
220 Regulation.

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

224 (d) "Eligible child care facility" means a child care
225 facility that:

226 1. Is licensed under s. 402.305; or

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

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

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

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233 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
234 which are approved for taxpayers whose taxable years begin on or
235 after January 1 of the calendar year preceding the start of the
236 applicable state fiscal year.

237 (g) "Tax due" means any tax required under chapter 211,
238 chapter 220, chapter 561, or chapter 624, or due under chapter
239 212 from a direct pay permitholder as a result of a direct pay
240 permit held pursuant to s. 212.183.

241 (2) (a) A taxpayer who operates an eligible child care
242 facility for the taxpayer's employees is allowed a credit of 50
243 percent of the startup costs of such facility against any tax
244 due for the taxable year such facility begins operation as an
245 eligible child care facility. The maximum credit amount a
246 taxpayer may be granted in a taxable year under this paragraph
247 is based on the average number of employees employed by the
248 taxpayer during such year. For an employer that employed:

249 1. One to nineteen employees, the maximum credit is \$1
250 million.

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

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

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

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

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262 \$50,000.

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

265 3. More than 250 employees, the maximum credit is \$1
266 million.

267 (c) A taxpayer who makes payments to an eligible child care
268 facility in the name and for the benefit of an employee employed
269 by the taxpayer whose eligible child attends such facility is
270 allowed a credit of 100 percent of the amount of such payments
271 against any tax due for the taxable year up to a maximum credit
272 of \$3,600 per child per taxable year. The taxpayer may make
273 payments directly to the eligible child care facility or
274 contract with an early learning coalition to process payments.
275 The maximum credit amount a taxpayer may be granted in a taxable
276 year under this paragraph is based on the average number of
277 employees employed by the taxpayer during such year. For an
278 employer that employed:

279 1. One to nineteen employees, the maximum credit is
280 \$50,000.

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

283 3. More than 250 employees, the maximum credit is \$1
284 million.

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

290 (e) Beginning in fiscal year 2024-2025, the maximum annual

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291 tax credit amount is \$5 million in each state fiscal year.

292 (3) (a) If the credit granted under this section is not
293 fully used within the specified state fiscal year for credits
294 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
295 due for the specified taxable year for credits under s. 220.19
296 or s. 624.5107, because of insufficient tax liability on the
297 part of the taxpayer, the unused amount may be carried forward
298 for a period not to exceed 5 years. For purposes of s. 220.19, a
299 credit carried forward may be used in a subsequent year after
300 applying the other credits and unused carryovers in the order
301 provided by s. 220.02(8).

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

306
$$\underline{A = C \times (1 - (N/60))}$$

307 Where:

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

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

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

315 2. A taxpayer who is required to repay a pro rata share of
316 the credit under this paragraph shall file an amended return
317 with the department, or such other report as the department
318 prescribes by rule, and pay such amount within 60 days after the
319 last day of operation of the eligible child care facility. The

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320 department shall distribute such funds in accordance with the
321 applicable statutory provision for the tax against which such
322 credit was taken by that taxpayer.

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

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

331 (c) Two or more taxpayers may jointly establish and operate
332 an eligible child care facility according to the provisions of
333 this section. If two or more taxpayers choose to jointly
334 establish and operate an eligible child care facility, or cause
335 a not-for-profit taxpayer to establish and operate an eligible
336 child care facility, the taxpayers must file a joint
337 application, or the not-for-profit taxpayer may file an
338 application, pursuant to subsection (5) setting forth the
339 taxpayers' proposal. The participating taxpayers may proportion
340 the available credits in any manner they choose. In the event
341 the child care facility does not operate for 5 years, the
342 repayment required under paragraph (3) (b) must be allocated
343 among, and apply to, the participating taxpayers in the
344 proportion that such taxpayers received the credit under this
345 section.

346 (d) Child care payments for which a taxpayer claims a
347 credit under paragraph (2) (c) may not exceed the amount charged
348 by the eligible child care facility for other children of like

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349 age and ability of persons not employed by the taxpayer.

350 (5) Beginning October 1, 2024, a taxpayer may submit an
351 application to the department for the purposes of determining
352 qualification for a credit under this section to be applied to a
353 taxable year beginning on or after January 1, 2025. The
354 department must approve the application for the credit before
355 the taxpayer is authorized to claim the credit on a return.

356 (a) The application must include:

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

362 b. For a credit under paragraph (2) (b), the total number of
363 eligible children for whom child care will be provided at the
364 eligible child care facility and the total number of months the
365 facility is expected to operate during the taxable year in which
366 the credit will be earned.

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

371 2. The taxable year in which the credit is expected to be
372 earned. A taxpayer may apply for a credit to be used for a prior
373 taxable year at any time before the date on which the taxpayer
374 is required to file a return for that year pursuant to s.
375 220.222.

376 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
377 a statement signed by a person authorized to sign on behalf of

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378 the taxpayer that the facility meets the definition of eligible
379 child care facility and otherwise qualifies for the credit under
380 this section. Such statement must be attached to the
381 application.

382 (b) The department shall approve tax credits on a first-
383 come, first-served basis, and must obtain the division's
384 approval before approving a tax credit under s. 561.1214. Within
385 10 days after approving or denying an application, the
386 Department of Revenue shall provide a copy of its approval or
387 denial letter to the taxpayer.

388 (6) (a) A taxpayer may not convey, transfer, or assign an
389 approved tax credit or a carryforward tax credit to another
390 entity unless all of the assets of the taxpayer are conveyed,
391 assigned, or transferred in the same transaction. However, a tax
392 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
393 or s. 624.5107 may be conveyed, transferred, or assigned between
394 members of an affiliated group of taxpayers if the type of tax
395 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
396 or s. 624.5107 remains the same. A taxpayer shall notify the
397 department of its intent to convey, transfer, or assign a tax
398 credit to another member within an affiliated group of
399 corporations as defined in s. 220.03(1) (b). The amount conveyed,
400 transferred, or assigned is available to another member of the
401 affiliated group of corporations upon approval by the
402 department. The department shall obtain the division's approval
403 before approving a conveyance, transfer, or assignment of a tax
404 credit under s. 561.1214.

405 (b) Within any state fiscal year, a taxpayer may rescind
406 all or part of a tax credit approved under subsection (5). The

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407 amount rescinded shall become available for that state fiscal
408 year to another taxpayer approved by the department under this
409 section. The department must obtain the division's approval
410 before accepting the rescindment of a tax credit under s.
411 561.1214. Any amount rescinded under this paragraph must become
412 available to a taxpayer on a first-come, first-served basis
413 based on tax credit applications received after the date the
414 rescindment is accepted by the department.

415 (c) Within 10 days after approving or denying the
416 conveyance, transfer, or assignment of a tax credit under
417 paragraph (a), or the rescindment of a tax credit under
418 paragraph (b), the department shall provide a copy of its
419 approval or denial letter to the taxpayer requesting the
420 conveyance, transfer, assignment, or rescindment.

421 (7) (a) The department may adopt rules to administer this
422 section, including rules for the approval or disapproval of
423 proposals submitted by taxpayers and rules to provide for
424 cooperative arrangements between for-profit and not-for-profit
425 taxpayers.

426 (b) The department's decision to approve or disapprove a
427 proposal must be in writing, and, if the proposal is approved,
428 the decision must state the maximum credit authorized for the
429 taxpayer.

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

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436 (d) It is grounds for forfeiture of previously claimed and
 437 received tax credits if the department determines that a
 438 taxpayer received tax credits pursuant to this section to which
 439 the taxpayer was not entitled.

440 Section 6. Paragraphs (a) and (c) of subsection (1),
 441 paragraphs (a), (e), and (f) of subsection (2), paragraph (c) of
 442 subsection (7), and subsections (9), (13), and (17) of section
 443 402.305, Florida Statutes, are amended to read:

444 402.305 Licensing standards; child care facilities.—

445 (1) LICENSING STANDARDS.—The department shall establish
 446 licensing standards that each licensed child care facility must
 447 meet regardless of the origin or source of the fees used to
 448 operate the facility or the type of children served by the
 449 facility.

450 (a) The standards shall be designed to address ~~the~~
 451 ~~following areas:~~

452 ~~1. the health and nutrition, sanitation, safety,~~
 453 developmental needs, and sanitary adequate physical conditions
 454 surroundings for all children served by in child care
 455 facilities.

456 ~~2. The health and nutrition of all children in child care.~~

457 ~~3. The child development needs of all children in child~~
 458 ~~care.~~

459 (c) The minimum standards for child care facilities shall
 460 be adopted in the rules of the department and shall address the
 461 areas delineated in this section.

462 1. The department, in adopting rules to establish minimum
 463 standards for child care facilities, shall recognize that
 464 different age groups of children may require different

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465 standards.

466 2. The department may adopt different minimum standards for
467 facilities that serve children in different age groups,
468 including school-age children.

469 3. The department may create up to two classification
470 levels for violations of licensing standards that directly
471 relate to health and safety. No other classification levels may
472 be created. Violations of standards not directly related to
473 health and safety may only be addressed through technical
474 assistance.

475 4. The department shall ~~also~~ adopt by rule a definition for
476 child care which distinguishes between child care programs that
477 require child care licensure and after-school programs that do
478 not require licensure. Notwithstanding any other provision of
479 law to the contrary, minimum child care licensing standards
480 shall be developed to provide for reasonable, affordable, and
481 safe before-school and after-school care. After-school programs
482 that otherwise meet the criteria for exclusion from licensure
483 may provide snacks and meals through the federal Afterschool
484 Meal Program (AMP) administered by the Department of Health in
485 accordance with federal regulations and standards. The
486 Department of Health shall consider meals to be provided through
487 the AMP only if the program is actively participating in the
488 AMP, is in good standing with the department, and the meals meet
489 AMP requirements. Standards, at a minimum, shall allow for a
490 credentialed director to supervise multiple before-school and
491 after-school sites.

492 (2) PERSONNEL.—Minimum standards for child care personnel
493 shall include minimum requirements as to:

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494 (a) Good moral character based upon screening as defined in
495 s. 402.302(15). This screening shall be conducted as provided in
496 chapter 435, using the level 2 standards for screening provided
497 ~~set forth~~ in that chapter, and include employment history
498 checks, a search of criminal history records, sexual predator
499 and sexual offender registries, and child abuse and neglect
500 registry of any state in which the current or prospective child
501 care personnel resided during the preceding 5 years. The
502 department shall complete the screening and provide the results
503 to the child care facility within 5 business days. If the
504 department is unable to complete the screening within 5 business
505 days, the department shall issue the current or prospective
506 child care personnel a 45-day provisional-hire status while all
507 required information is being requested and the department is
508 awaiting results unless the department has reason to believe a
509 disqualifying factor may exist. During the 45-day period, the
510 current or prospective child care personnel must be under the
511 direct supervision of a screened and trained staff member when
512 in contact with children.

513 (e) Minimum training requirements for child care personnel.

514 1. Such minimum standards for training shall ensure that
515 all child care personnel take an approved 40-clock-hour
516 introductory course in child care, which course covers ~~at least~~
517 the following topic areas:

518 a. State and local rules and regulations which govern child
519 care.

520 b. Health, safety, and nutrition.

521 c. Identifying and reporting child abuse and neglect.

522 d. Child development, including typical and atypical

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523 language, cognitive, motor, social, and self-help skills
524 development.

525 e. Observation of developmental behaviors, including using
526 a checklist or other similar observation tools and techniques to
527 determine the child's developmental age level.

528 f. Specialized areas, including computer technology for
529 professional and classroom use and early literacy and language
530 development of children from birth to 5 years of age, as
531 determined by the department, for owner-operators and child care
532 personnel of a child care facility.

533 g. Developmental disabilities, including autism spectrum
534 disorder and Down syndrome, and early identification, use of
535 available state and local resources, classroom integration, and
536 positive behavioral supports for children with developmental
537 disabilities.

538 h. Online training coursework, provided at no cost by the
539 department, to meet minimum training standards for child care
540 personnel.

541
542 Within 90 days after employment, child care personnel shall
543 begin training to meet the training requirements. Child care
544 personnel shall successfully complete such training within 1
545 year after the date on which the training began, as evidenced by
546 passage of an in-person or online a competency examination.
547 Successful completion of the 40-clock-hour introductory course
548 shall articulate into community college credit in early
549 childhood education, pursuant to ss. 1007.24 and 1007.25.
550 Exemption from all or a portion of the required training shall
551 be granted to child care personnel based upon educational

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552 credentials or passage of competency examinations. Child care
553 personnel possessing a 2-year degree or higher that includes 6
554 college credit hours in early childhood development or child
555 growth and development, or a child development associate
556 credential or an equivalent state-approved child development
557 associate credential, or a child development associate waiver
558 certificate shall be automatically exempted from the training
559 requirements in sub-subparagraphs b., d., and e.

560 ~~2. The introductory course in child care shall stress, to~~
561 ~~the extent possible, an interdisciplinary approach to the study~~
562 ~~of children.~~

563 2.3. The introductory course shall cover recognition and
564 prevention of shaken baby syndrome; prevention of sudden infant
565 death syndrome; recognition and care of infants and toddlers
566 with developmental disabilities, including autism spectrum
567 disorder and Down syndrome; and early childhood brain
568 development within the topic areas identified in this paragraph.

569 3.4. On an annual basis in order to further their child
570 care skills and, if appropriate, administrative skills, child
571 care personnel who have fulfilled the requirements for the child
572 care training shall be required to take an additional 1
573 continuing education unit of approved inservice training, or 10
574 clock hours of equivalent training, as determined by the
575 department.

576 4.5. Child care personnel shall be required to complete 0.5
577 continuing education unit of approved training or 5 clock hours
578 of equivalent training, as determined by the department, in
579 early literacy and language development of children from birth
580 to 5 years of age one time. The year that this training is

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581 completed, it shall fulfill the 0.5 continuing education unit or
582 5 clock hours of the annual training required in subparagraph 3.
583 ~~4.~~

584 ~~5.6.~~ Procedures for ensuring the training of qualified
585 child care professionals to provide training of child care
586 personnel, including onsite training, shall be included in the
587 minimum standards. It is recommended that the state community
588 child care coordination agencies (central agencies) be
589 contracted by the department to coordinate such training when
590 possible. Other district educational resources, such as
591 community colleges and career programs, can be designated in
592 such areas where central agencies may not exist or are
593 determined not to have the capability to meet the coordination
594 requirements set forth by the department.

595 ~~6.7.~~ Training requirements do shall not apply to certain
596 occasional or part-time support staff, including, but not
597 limited to, swimming instructors, piano teachers, dance
598 instructors, and gymnastics instructors.

599 ~~7.8.~~ The child care operator shall be required to take
600 basic training in serving children with disabilities within 5
601 years after employment, either as a part of the introductory
602 training or the annual 8 hours of inservice training.

603 (f) Periodic health examinations for child care facility
604 drivers.

605 (7) SANITATION AND SAFETY.—

606 ~~(c) Some type of communications system, such as a pocket~~
607 ~~pager or beeper, shall be provided to a parent whose child is in~~
608 ~~drop-in child care to ensure the immediate return of the parent~~
609 ~~to the child, if necessary.~~

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610 (9) ADMISSIONS AND RECORDKEEPING.—

611 (a) Minimum standards shall include requirements for
612 preadmission and periodic health examinations, requirements for
613 immunizations, and requirements for maintaining emergency
614 information and health records on all children.

615 ~~(b) During the months of August and September of each year,~~
616 ~~each child care facility shall provide parents of children~~
617 ~~enrolled in the facility detailed information regarding the~~
618 ~~causes, symptoms, and transmission of the influenza virus in an~~
619 ~~effort to educate those parents regarding the importance of~~
620 ~~immunizing their children against influenza as recommended by~~
621 ~~the Advisory Committee on Immunization Practices of the Centers~~
622 ~~for Disease Control and Prevention.~~

623 ~~(c) During the months of April and September of each year,~~
624 ~~at a minimum, each facility shall provide parents of children~~
625 ~~enrolled in the facility information regarding the potential for~~
626 ~~a distracted adult to fail to drop off a child at the facility~~
627 ~~and instead leave the child in the adult's vehicle upon arrival~~
628 ~~at the adult's destination. The child care facility shall also~~
629 ~~give parents information about resources with suggestions to~~
630 ~~avoid this occurrence. The department shall develop a flyer or~~
631 ~~brochure with this information that shall be posted to the~~
632 ~~department's website, which child care facilities may choose to~~
633 ~~reproduce and provide to parents to satisfy the requirements of~~
634 ~~this paragraph.~~

635 ~~(d) Because of the nature and duration of drop-in child~~
636 ~~care, requirements for preadmission and periodic health~~
637 ~~examinations and requirements for medically signed records of~~
638 ~~immunization required for child care facilities shall not apply.~~

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639 ~~A parent of a child in drop-in child care shall, however, be~~
640 ~~required to attest to the child's health condition and the type~~
641 ~~and current status of the child's immunizations.~~

642 (b)~~(e)~~ Any child shall be exempt from medical or physical
643 examination or medical or surgical treatment upon written
644 request of the parent or guardian of such child who objects to
645 the examination and treatment. However, the laws, rules, and
646 regulations relating to contagious or communicable diseases and
647 sanitary matters shall not be violated because of any exemption
648 from or variation of the health and immunization minimum
649 standards.

650 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
651 that each child care facility has and implements a written plan
652 for the daily provision of varied activities and active and
653 quiet play opportunities appropriate to the age of the child.
654 ~~The written plan must include a program, to be implemented~~
655 ~~periodically for children of an appropriate age, which will~~
656 ~~assist the children in preventing and avoiding physical and~~
657 ~~mental abuse.~~

658 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~
659 ~~MILDLY ILL CHILDREN.~~ Minimum standards shall be developed by the
660 department, in conjunction with the Department of Health, for
661 specialized child care facilities for the care of mildly ill
662 children. The minimum standards shall address the following
663 areas: personnel requirements; staff-to-child ratios; staff
664 training and credentials; health and safety; physical facility
665 requirements, including square footage; client eligibility,
666 including a definition of "mildly ill children"; sanitation and
667 safety; admission and recordkeeping; dispensing of medication;

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668 ~~and a schedule of activities.~~

669 Section 7. Subsection (1) of section 402.306, Florida
670 Statutes, is amended to read:

671 402.306 Designation of licensing agency; dissemination by
672 the department and local licensing agency of information on
673 child care.—

674 (1) (a) Any county whose licensing standards meet or exceed
675 state minimum standards may:

676 1. (a) Designate a local licensing agency to license child
677 care facilities in the county; or

678 2. (b) Contract with the department to delegate the
679 administration of state minimum standards in the county to the
680 department.

681 (b) The decision to designate a local licensing agency
682 under subparagraph (a)1. must be annually affirmed by a majority
683 vote of the county commission.

684 Section 8. Section 402.3115, Florida Statutes, is amended
685 to read:

686 402.3115 Elimination of duplicative and unnecessary
687 inspections; abbreviated inspections.—

688 (1) The Department of Children and Families and local
689 governmental agencies that license child care facilities shall
690 develop and implement a plan to eliminate duplicative and
691 unnecessary inspections of child care facilities, family day
692 care homes, and large family child care homes.

693 (2) (a) ~~In addition,~~ The department and the local
694 governmental agencies shall develop and implement an abbreviated
695 inspection plan for child care facilities that meets all of the
696 following conditions:

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697 1. Have been licensed for at least 2 consecutive years.

698 2. Have not had a ~~ne~~ Class 1 deficiency, as defined by
699 rule, for at least 2 consecutive years.

700 3. Have not had more than three of the same ~~or~~ Class 2
701 deficiencies, as defined by rule, for at least 2 consecutive
702 years.

703 4. Have received at least two full onsite renewal
704 inspections in the most recent 2 years.

705 5. Do not have any current uncorrected violations.

706 6. Do not have any open regulatory complaints or active
707 child protective services investigations.

708 (b) The abbreviated inspection must include those elements
709 identified by the department and the local governmental agencies
710 as being key indicators of whether the child care facility
711 continues to provide quality care and programming and must be
712 updated every 5 years.

713 (3) The department shall adopt rules and revise policies
714 based on the recommendations in the report.

715 (4) The department shall revise the plan under subsection
716 (1) as necessary to maintain the validity and effectiveness of
717 inspections.

718 Section 9. Subsection (1) of section 402.316, Florida
719 Statutes, is amended to read:

720 402.316 Exemptions.—

721 (1) The provisions of ss. 402.301-402.319, except for the
722 requirements regarding screening of child care personnel, shall
723 not apply to a child care facility which is an integral part of
724 church or parochial schools conducting regularly scheduled
725 classes, courses of study, or educational programs accredited

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726 by, or by a member of, an organization which publishes and
727 requires compliance with its standards for health, safety, and
728 sanitation; or which is only attended by children who meet the
729 definition of eligible child, as defined in s. 402.261(1).

730 However, such facilities shall meet minimum requirements of the
731 applicable local governing body as to health, sanitation, and
732 safety and shall meet the screening requirements pursuant to ss.
733 402.305 and 402.3055. Failure by a facility to comply with such
734 screening requirements shall result in the loss of the
735 facility's exemption from licensure.

736 Section 10. Section 561.1214, Florida Statutes, is created
737 to read:

738 561.1214 Child care tax credits.—Beginning January 1, 2025,
739 there is allowed a credit pursuant to s. 402.261 against any tax
740 due under s. 563.05, s. 564.06, or s. 565.12, except excise
741 taxes imposed on wine produced by manufacturers in this state
742 from products grown in this state. However, a credit allowed
743 under this section may not exceed 90 percent of the tax due on
744 the return on which the credit is taken. For purposes of the
745 distributions of tax revenue under ss. 561.121 and 564.06(10),
746 the division shall disregard any tax credits allowed under this
747 section to ensure that any reduction in tax revenue received
748 which is attributable to the tax credits results only in a
749 reduction in distributions to the General Revenue Fund. The
750 provisions of s. 402.261 apply to the credit authorized by this
751 section.

752 Section 11. Section 624.5107, Florida Statutes, is amended
753 to read:

754 624.5107 Child care tax credits.—

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755 (1) For taxable years beginning on or after January 1,
756 2025, there is allowed a credit pursuant to s. 402.261 against
757 any tax due for a taxable year under s. 624.509(1) after
758 deducting from such tax deductions for assessments made pursuant
759 to s. 440.51; credits for taxes paid under ss. 175.101 and
760 185.08; credits for income taxes paid under chapter 220; and the
761 credit allowed under s. 624.509(5), as such credit is limited by
762 s. 624.509(6). An insurer claiming a credit against premium tax
763 liability under this section is not required to pay any
764 additional retaliatory tax levied under s. 624.5091 as a result
765 of claiming such credit. Section 624.5091 does not limit such
766 credit in any manner. If the credit granted under this section
767 is not fully used in any one year because of insufficient tax
768 liability on the part of the insurer, the unused amount may be
769 carried forward for a period not to exceed 5 years. The
770 carryover credit may be used in a subsequent year when the tax
771 imposed by s. 624.509 or s. 624.510 for that year exceeds the
772 credit for which the insurer is eligible in that year under this
773 section.

774 (2) For purposes of determining if a penalty under s.
775 624.5092 will be imposed, an insurer, after earning a credit
776 under s. 624.5107 for a taxable year, may reduce any installment
777 payment for such taxable year of 27 percent of the amount of the
778 net tax due as reported on the return for the preceding year
779 under s. 624.5092(2)(b) by the amount of the credit. If an
780 insurer receives a credit for child care facility startup costs,
781 and the facility fails to operate for at least 5 years, a pro
782 rata share of the credit must be repaid, in accordance with the
783 formula: $A = C \times (1 - (N/60))$, where:

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

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

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

789

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

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

795 Section 12. Subsection (7) of section 624.509, Florida
796 Statutes, is amended to read:

797 624.509 Premium tax; rate and computation.—

798 (7) Credits and deductions against the tax imposed by this
799 section shall be taken in the following order: deductions for
800 assessments made pursuant to s. 440.51; credits for taxes paid
801 under ss. 175.101 and 185.08; credits for income taxes paid
802 under chapter 220 and the credit allowed under subsection (5),
803 as these credits are limited by subsection (6); the credit
804 allowed under s. 624.51057; the credit allowed under s.
805 624.51058; the credit allowed under s. 624.5107; all other
806 available credits and deductions.

807 Section 13. Section 627.70161, Florida Statutes, is amended
808 to read:

809 627.70161 Family day care and large family child care
810 insurance.—

811 (1) PURPOSE AND INTENT.—The Legislature recognizes that
812 family day care homes and large family child care homes fulfill

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813 a vital role in providing child care in Florida. It is the
814 intent of the Legislature that residential property insurance
815 coverage should not be canceled, denied, or nonrenewed solely on
816 the basis of the ~~family~~ day care or child care services at the
817 residence. The Legislature also recognizes that the potential
818 liability of residential property insurers is substantially
819 increased by the rendition of child care services on the
820 premises. The Legislature therefore finds that there is a public
821 need to specify that contractual liabilities that arise in
822 connection with the operation of the family day care home or
823 large family child care home are excluded from residential
824 property insurance policies unless they are specifically
825 included in such coverage.

826 (2) DEFINITIONS.—As used in this section, the term:

827 (a) "Child care" means the care, protection, and
828 supervision of a child, for a period of less than 24 hours a day
829 on a regular basis, which supplements parental care, enrichment,
830 and health supervision for the child, in accordance with his or
831 her individual needs, and for which a payment, fee, or grant is
832 made for care.

833 (b) "Family day care home" means an occupied residence in
834 which child care is regularly provided for children from at
835 least two unrelated families and which receives a payment, fee,
836 or grant for any of the children receiving care, whether or not
837 operated for a profit.

838 (c) "Large family child care home" means an occupied
839 residence in which child care is regularly provided for children
840 from at least two unrelated families, which receives a payment,
841 fee, or grant for any of the children receiving care, regardless

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842 of whether operated for profit, and which has at least two full-
843 time child care personnel on the premises during the hours of
844 operation. One of the two full-time child care personnel must be
845 the owner or occupant of the residence. A large family child
846 care home must first have operated as a licensed family day care
847 home for at least 2 years, with an operator who has held a child
848 development associate credential or its equivalent for at least
849 1 year, before seeking licensure as a large family child care
850 home. Household children under 13 years of age, when on the
851 premises of the large family child care home or on a field trip
852 with children enrolled in child care, must be included in the
853 overall capacity of the licensed home. A large family child care
854 home may provide care for one of the following groups of
855 children, which must include household children under 13 years
856 of age:

857 1. A maximum of eight children from birth to 24 months of
858 age.

859 2. A maximum of 12 children, with no more than four
860 children under 24 months of age.

861 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE; COVERAGE.—

862 A residential property insurance policy may ~~shall~~ not provide
863 coverage for liability for claims arising out of, or in
864 connection with, the operation of a family day care home or
865 large family child care home, and the insurer shall be under no
866 obligation to defend against lawsuits covering such claims,
867 unless:

868 (a) Specifically covered in a policy; or

869 (b) Covered by a rider or endorsement for business coverage
870 attached to a policy.

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871 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
872 insurer may not deny, cancel, or refuse to renew a policy for
873 residential property insurance solely on the basis that the
874 policyholder or applicant operates a family day care home or
875 large family child care home. In addition to other lawful
876 reasons for refusing to insure, an insurer may deny, cancel, or
877 refuse to renew a policy of a family day care home or large
878 family child care home provider if one or more of the following
879 conditions occur:

880 (a) The policyholder or applicant provides care for more
881 children than authorized ~~for family day care homes~~ by s.
882 402.302;

883 (b) The policyholder or applicant fails to maintain a
884 separate commercial liability policy or an endorsement providing
885 liability coverage for the family day care home or large family
886 child care home operations;

887 (c) The policyholder or applicant fails to comply with the
888 applicable ~~family day care home~~ licensure and registration
889 requirements specified in chapter 402 s. 402.313; or

890 (d) Discovery of willful or grossly negligent acts or
891 omissions or any violations of state laws or regulations
892 establishing safety standards for family day care homes or large
893 family child care home by the named insured or his or her
894 representative which materially increase any of the risks
895 insured.

896 Section 14. Subsection (1) of section 1002.59, Florida
897 Statutes, is amended to read:

898 1002.59 Emergent literacy and performance standards
899 training courses.—

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900 (1) The department, in collaboration with the Just Read,
901 Florida! Office, shall adopt minimum standards for courses in
902 emergent literacy for prekindergarten instructors. Each course
903 must consist of 5 clock hours and provide instruction in
904 strategies and techniques to address the age-appropriate
905 progress of prekindergarten students in developing emergent
906 literacy skills, including oral communication, knowledge of
907 print and letters, phonological and phonemic awareness,
908 vocabulary and comprehension development, and foundational
909 background knowledge designed to correlate with the content that
910 students will encounter in grades K-12, consistent with the
911 evidence-based content and strategies grounded in the science of
912 reading identified pursuant to s. 1001.215(7). The course
913 standards must be reviewed as part of any review of subject
914 coverage or endorsement requirements in the elementary, reading,
915 and exceptional student educational areas conducted pursuant to
916 s. 1012.586. Each course must also provide resources containing
917 strategies that allow students with disabilities and other
918 special needs to derive maximum benefit from the Voluntary
919 Prekindergarten Education Program. Successful completion of an
920 emergent literacy training course approved under this section
921 satisfies requirements for approved training in early literacy
922 and language development under ss. 402.305(2)(e)4., 402.313(6),
923 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~
924 ~~402.3131(5).~~

925 Section 15. (1) The Department of Revenue is authorized,
926 and all conditions are deemed met, to adopt emergency rules
927 pursuant to s. 120.54(4), Florida Statutes, to implement this
928 act. Notwithstanding any other provision of law, emergency rules

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929 adopted pursuant to this subsection are effective for 6 months
930 after adoption and may be renewed during the pendency of
931 procedures to adopt permanent rules addressing the subject of
932 the emergency rules.

933 (2) This section shall take effect upon this act becoming a
934 law and expires July 1, 2025.

935 Section 16. Except as otherwise provided in this act and
936 except for this section, which shall take effect upon this act
937 becoming a law, this act shall take effect July 1, 2024.