

By the Committees on Finance and Tax; and Education Pre-K -12;
and Senators Grall and Osgood

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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38 authorizing credits to be rescinded during a specified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40 certain credits may be rescinded; requiring rescinded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; revising minimum
53 standards for sanitation and safety of child care
54 facilities; making technical changes; deleting
55 provisions relating to drop-in child care; deleting
56 provisions relating to educating parents and children
57 about specified topics; deleting provisions relating
58 to specialized child care facilities for the care of

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59 mildly ill children; amending s. 402.306, F.S.;

60 requiring a county commission to annually affirm

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

62 expanding the types of providers to be considered when

63 developing and implementing a plan to eliminate

64 duplicative and unnecessary inspections; revising

65 requirements for an abbreviated inspection plan for

66 certain child care facilities; requiring the

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

68 providing that certain child care facilities are

69 exempt from specified requirements; creating s.

70 561.1214, F.S.; authorizing the use of credits against

71 certain taxes beginning on a specified date; providing

72 a limitation on such credits; providing applicability;

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

74 authorizing the use of credits against certain taxes

75 beginning on a specified date; providing a limitation;

76 providing construction; providing applicability;

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

78 certain credits and deductions may be taken to

79 incorporate changes made by this act; amending s.

80 627.70161, F.S.; defining the term "large family child

81 care home"; providing that specified insurance

82 provisions apply to large family child care homes;

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

84 references; authorizing the Department of Revenue to

85 adopt emergency rules; providing for expiration;

86 providing effective dates.

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

89

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

92 170.201 Special assessments.—

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

114 Section 2. Section 211.0254, Florida Statutes, is created
115 to read:

116 211.0254 Child care tax credits.—Beginning January 1, 2025,

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117 there is allowed a credit pursuant to s. 402.261 against any tax
118 imposed by the state due under s. 211.02 or s. 211.025. However,
119 the combined credit allowed under this section and ss. 211.0251,
120 211.0252, and 211.0253 may not exceed 50 percent of the tax due
121 on the return on which the credit is taken. If the combined
122 credit allowed under the foregoing sections exceeds 50 percent
123 of the tax due on the return, the credit must first be taken
124 under s. 211.0251, then under s. 211.0253, then under s.
125 211.0252. Any remaining liability must be taken under this
126 section but may not exceed 50 percent of the tax due. For
127 purposes of the distributions of tax revenue under s. 211.06,
128 the department shall disregard any tax credits allowed under
129 this section to ensure that any reduction in tax revenue
130 received which is attributable to the tax credits results only
131 in a reduction in distributions to the General Revenue Fund. The
132 provisions of s. 402.261 apply to the credit authorized by this
133 section.

134 Section 3. Section 212.1835, Florida Statutes, is created
135 to read:

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

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146 the distributions of tax revenue under s. 212.20, the department
147 shall disregard any tax credits allowed under this section to
148 ensure that any reduction in tax revenue received which is
149 attributable to the tax credits results only in a reduction in
150 distributions to the General Revenue Fund. The provisions of s.
151 402.261 apply to the credit authorized by this section. A dealer
152 who claims a tax credit under this section must file his or her
153 tax returns and pay his or her taxes by electronic means under
154 s. 213.755.

155 Section 4. Section 220.19, Florida Statutes, is amended to
156 read:

157 220.19 Child care tax credits.—

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

173 (2) A taxpayer that files a consolidated return in this
174 state as a member of an affiliated group under s. 220.131(1) may

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175 be allowed the credit on a consolidated return basis; however,
176 the total credit taken by the affiliated group is subject to the
177 limitation established under s. 402.261(2)(d). ~~If a corporation~~
178 ~~receives a credit for child care facility startup costs, and the~~
179 ~~facility fails to operate for at least 5 years, a pro rata share~~
180 ~~of the credit must be repaid, in accordance with the formula:~~

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

182 Where:

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

184 ~~(b) "C" is the total credits taken by the corporation for~~
185 ~~child care facility startup costs.~~

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

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

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

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

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

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

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

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

215 Section 5. Section 402.261, Florida Statutes, is created to
216 read:

217 402.261 Child care tax credits.-

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

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

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

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

226 (d) "Eligible child care facility" means a child care
227 facility that:

228 1. Is licensed under s. 402.305; or

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

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

232 (f) "Maximum annual tax credit amount" means, for any state

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233 fiscal year, the sum of the amount of tax credits approved under
234 this section, including tax credits to be taken under s.
235 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
236 which are approved for taxpayers whose taxable years begin on or
237 after January 1 of the calendar year preceding the start of the
238 applicable state fiscal year.

239 (g) "Tax due" means any tax required under chapter 211,
240 chapter 220, chapter 561, or chapter 624, or due under chapter
241 212 from a direct pay permitholder as a result of a direct pay
242 permit held pursuant to s. 212.183.

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

251 1. One to nineteen employees, the maximum credit is \$1
252 million.

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

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

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

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262 taxpayer during such year. For an employer that employed:

263 1. One to nineteen employees, the maximum credit is
264 \$50,000.

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

267 3. More than 250 employees, the maximum credit is \$1
268 million.

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

281 1. One to nineteen employees, the maximum credit is
282 \$50,000.

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

285 3. More than 250 employees, the maximum credit is \$1
286 million.

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

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291 applicable paragraph.

292 (e) Beginning in fiscal year 2024-2025, the maximum annual
293 tax credit amount is \$5 million in each state fiscal year.

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

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

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

308 Where:

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

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

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

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

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

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

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

348 (d) Child care payments for which a taxpayer claims a

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349 credit under paragraph (2) (c) may not exceed the amount charged
350 by the eligible child care facility for other children of like
351 age and ability of persons not employed by the taxpayer.

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

358 (a) The application must include:

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

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

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

373 2. The taxable year in which the credit is expected to be
374 earned. A taxpayer may apply for a credit to be used for a prior
375 taxable year at any time before the date on which the taxpayer
376 is required to file a return for that year pursuant to s.
377 220.222.

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378 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
379 a statement signed by a person authorized to sign on behalf of
380 the taxpayer that the facility meets the definition of eligible
381 child care facility and otherwise qualifies for the credit under
382 this section. Such statement must be attached to the
383 application.

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

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

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407 (b) Within any state fiscal year, a taxpayer may rescind
408 all or part of a tax credit approved under subsection (5). The
409 amount rescinded shall become available for that state fiscal
410 year to another taxpayer approved by the department under this
411 section. The department must obtain the division's approval
412 before accepting the rescindment of a tax credit under s.
413 561.1214. Any amount rescinded under this paragraph must become
414 available to a taxpayer on a first-come, first-served basis
415 based on tax credit applications received after the date the
416 rescindment is accepted by the department.

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

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

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

432 (c) In addition to its existing audit and investigation
433 authority, the department may perform any additional financial
434 and technical audits and investigations, including examining the
435 accounts, books, or records of the tax credit applicant, which

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436 are necessary to verify the costs included in a credit
437 application and to ensure compliance with this section.

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

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

446 402.305 Licensing standards; child care facilities.—

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

452 (a) The standards shall be designed to address ~~the~~
453 ~~following areas:~~

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

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

459 ~~3. The child development needs of all children in child~~
460 ~~care.~~

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

464 1. The department, in adopting rules to establish minimum

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465 standards for child care facilities, shall recognize that
466 different age groups of children may require different
467 standards.

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

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

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

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

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

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

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

520 a. State and local rules and regulations which govern child
521 care.

522 b. Health, safety, and nutrition.

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- 523 c. Identifying and reporting child abuse and neglect.
- 524 d. Child development, including typical and atypical
525 language, cognitive, motor, social, and self-help skills
526 development.
- 527 e. Observation of developmental behaviors, including using
528 a checklist or other similar observation tools and techniques to
529 determine the child's developmental age level.
- 530 f. Specialized areas, including computer technology for
531 professional and classroom use and early literacy and language
532 development of children from birth to 5 years of age, as
533 determined by the department, for owner-operators and child care
534 personnel of a child care facility.
- 535 g. Developmental disabilities, including autism spectrum
536 disorder and Down syndrome, and early identification, use of
537 available state and local resources, classroom integration, and
538 positive behavioral supports for children with developmental
539 disabilities.
- 540 h. Online training coursework, provided at no cost by the
541 department, to meet minimum training standards for child care
542 personnel.
- 543
- 544 Within 90 days after employment, child care personnel shall
545 begin training to meet the training requirements. Child care
546 personnel shall successfully complete such training within 1
547 year after the date on which the training began, as evidenced by
548 passage of an in-person or online a competency examination.
549 Successful completion of the 40-clock-hour introductory course
550 shall articulate into community college credit in early
551 childhood education, pursuant to ss. 1007.24 and 1007.25.

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

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

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

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

578 ~~4.5.~~ Child care personnel shall be required to complete 0.5
579 continuing education unit of approved training or 5 clock hours
580 of equivalent training, as determined by the department, in

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581 early literacy and language development of children from birth
582 to 5 years of age one time. The year that this training is
583 completed, it shall fulfill the 0.5 continuing education unit or
584 5 clock hours of the annual training required in subparagraph 3.
585 ~~4.~~

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

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

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

605 (f) Periodic health examinations for child care facility
606 drivers.

607 (7) SANITATION AND SAFETY.—

608 (a) Minimum standards must ~~shall~~ include requirements for
609 sanitary and safety conditions, first aid treatment, emergency

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610 procedures, and pediatric cardiopulmonary resuscitation. The
611 minimum standards must ~~shall~~ require that at least one staff
612 person trained in person in cardiopulmonary resuscitation, as
613 evidenced by current documentation of course completion, ~~must~~ be
614 present at all times that children are present.

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

619 (9) ADMISSIONS AND RECORDKEEPING.—

620 (a) Minimum standards shall include requirements for
621 preadmission and periodic health examinations, requirements for
622 immunizations, and requirements for maintaining emergency
623 information and health records on all children.

624 ~~(b) During the months of August and September of each year,
625 each child care facility shall provide parents of children
626 enrolled in the facility detailed information regarding the
627 causes, symptoms, and transmission of the influenza virus in an
628 effort to educate those parents regarding the importance of
629 immunizing their children against influenza as recommended by
630 the Advisory Committee on Immunization Practices of the Centers
631 for Disease Control and Prevention.~~

632 ~~(c) During the months of April and September of each year,
633 at a minimum, each facility shall provide parents of children
634 enrolled in the facility information regarding the potential for
635 a distracted adult to fail to drop off a child at the facility
636 and instead leave the child in the adult's vehicle upon arrival
637 at the adult's destination. The child care facility shall also
638 give parents information about resources with suggestions to~~

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639 ~~avoid this occurrence. The department shall develop a flyer or~~
640 ~~brochure with this information that shall be posted to the~~
641 ~~department's website, which child care facilities may choose to~~
642 ~~reproduce and provide to parents to satisfy the requirements of~~
643 ~~this paragraph.~~

644 ~~(d) Because of the nature and duration of drop-in child~~
645 ~~care, requirements for preadmission and periodic health~~
646 ~~examinations and requirements for medically signed records of~~
647 ~~immunization required for child care facilities shall not apply.~~
648 ~~A parent of a child in drop-in child care shall, however, be~~
649 ~~required to attest to the child's health condition and the type~~
650 ~~and current status of the child's immunizations.~~

651 ~~(b)(e)~~ Any child shall be exempt from medical or physical
652 examination or medical or surgical treatment upon written
653 request of the parent or guardian of such child who objects to
654 the examination and treatment. However, the laws, rules, and
655 regulations relating to contagious or communicable diseases and
656 sanitary matters shall not be violated because of any exemption
657 from or variation of the health and immunization minimum
658 standards.

659 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
660 that each child care facility has and implements a written plan
661 for the daily provision of varied activities and active and
662 quiet play opportunities appropriate to the age of the child.
663 ~~The written plan must include a program, to be implemented~~
664 ~~periodically for children of an appropriate age, which will~~
665 ~~assist the children in preventing and avoiding physical and~~
666 ~~mental abuse.~~

667 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~

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668 ~~MILDLY ILL CHILDREN. Minimum standards shall be developed by the~~
669 ~~department, in conjunction with the Department of Health, for~~
670 ~~specialized child care facilities for the care of mildly ill~~
671 ~~children. The minimum standards shall address the following~~
672 ~~areas: personnel requirements; staff to child ratios; staff~~
673 ~~training and credentials; health and safety; physical facility~~
674 ~~requirements, including square footage; client eligibility,~~
675 ~~including a definition of "mildly ill children"; sanitation and~~
676 ~~safety; admission and recordkeeping; dispensing of medication;~~
677 ~~and a schedule of activities.~~

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

680 402.306 Designation of licensing agency; dissemination by
681 the department and local licensing agency of information on
682 child care.—

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

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

687 2.(b) Contract with the department to delegate the
688 administration of state minimum standards in the county to the
689 department.

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

693 Section 8. Section 402.3115, Florida Statutes, is amended
694 to read:

695 402.3115 Elimination of duplicative and unnecessary
696 inspections; abbreviated inspections.—

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697 (1) The Department of Children and Families and local
698 governmental agencies that license child care facilities shall
699 develop and implement a plan to eliminate duplicative and
700 unnecessary inspections of child care facilities, family day
701 care homes, and large family child care homes.

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

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

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

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

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

714 5. Do not have any current uncorrected violations.

715 6. Do not have any open regulatory complaints or active
716 child protective services investigations.

717 (b) The abbreviated inspection must include those elements
718 identified by the department ~~and the local governmental agencies~~
719 as being key indicators of whether the child care facility
720 continues to provide quality care and programming and must be
721 updated every 5 years.

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

724 (4) The department shall revise the plan under subsection
725 (1) as necessary to maintain the validity and effectiveness of

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726 inspections.

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

729 402.316 Exemptions.—

730 (1) The provisions of ss. 402.301-402.319, except for the
731 requirements regarding screening of child care personnel, shall
732 not apply to a child care facility which is an integral part of
733 church or parochial schools, or a child care facility that
734 solely provides child care to eligible children as defined in s.
735 402.261(1)(c), conducting regularly scheduled classes, courses
736 of study, or educational programs accredited by, or by a member
737 of, an organization which publishes and requires compliance with
738 its standards for health, safety, and sanitation. However, such
739 facilities shall meet minimum requirements of the applicable
740 local governing body as to health, sanitation, and safety and
741 shall meet the screening requirements pursuant to ss. 402.305
742 and 402.3055. Failure by a facility to comply with such
743 screening requirements shall result in the loss of the
744 facility's exemption from licensure.

745 Section 10. Section 561.1214, Florida Statutes, is created
746 to read:

747 561.1214 Child care tax credits.—Beginning January 1, 2025,
748 there is allowed a credit pursuant to s. 402.261 against any tax
749 due under s. 563.05, s. 564.06, or s. 565.12, except excise
750 taxes imposed on wine produced by manufacturers in this state
751 from products grown in this state. However, a credit allowed
752 under this section may not exceed 90 percent of the tax due on
753 the return on which the credit is taken. For purposes of the
754 distributions of tax revenue under ss. 561.121 and 564.06(10),

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755 the division shall disregard any tax credits allowed under this
756 section to ensure that any reduction in tax revenue received
757 which is attributable to the tax credits results only in a
758 reduction in distributions to the General Revenue Fund. The
759 provisions of s. 402.261 apply to the credit authorized by this
760 section.

761 Section 11. Section 624.5107, Florida Statutes, is amended
762 to read:

763 624.5107 Child care tax credits.—

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

783 (2) For purposes of determining if a penalty under s.

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784 624.5092 will be imposed, an insurer, after earning a credit
 785 under s. 624.5107 for a taxable year, may reduce any installment
 786 payment for such taxable year of 27 percent of the amount of the
 787 net tax due as reported on the return for the preceding year
 788 under s. 624.5092 (2) (b) by the amount of the credit. ~~If an~~
 789 ~~insurer receives a credit for child care facility startup costs,~~
 790 ~~and the facility fails to operate for at least 5 years, a pro~~
 791 ~~rata share of the credit must be repaid, in accordance with the~~
 792 ~~formula: $A = C \times (1 - (N/60))$, where:~~

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

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

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

798

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

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

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

806 624.509 Premium tax; rate and computation.—

807 (7) Credits and deductions against the tax imposed by this
 808 section shall be taken in the following order: deductions for
 809 assessments made pursuant to s. 440.51; credits for taxes paid
 810 under ss. 175.101 and 185.08; credits for income taxes paid
 811 under chapter 220 and the credit allowed under subsection (5),
 812 as these credits are limited by subsection (6); the credit

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813 allowed under s. 624.51057; the credit allowed under s.
814 624.51058; the credit allowed under s. 624.5107; all other
815 available credits and deductions.

816 Section 13. Section 627.70161, Florida Statutes, is amended
817 to read:

818 627.70161 Family day care and large family child care
819 insurance.—

820 (1) PURPOSE AND INTENT.—The Legislature recognizes that
821 family day care homes and large family child care homes fulfill
822 a vital role in providing child care in Florida. It is the
823 intent of the Legislature that residential property insurance
824 coverage should not be canceled, denied, or nonrenewed solely on
825 the basis of the ~~family~~ day care or child care services at the
826 residence. The Legislature also recognizes that the potential
827 liability of residential property insurers is substantially
828 increased by the rendition of child care services on the
829 premises. The Legislature therefore finds that there is a public
830 need to specify that contractual liabilities that arise in
831 connection with the operation of the family day care home or
832 large family child care home are excluded from residential
833 property insurance policies unless they are specifically
834 included in such coverage.

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

836 (a) "Child care" means the care, protection, and
837 supervision of a child, for a period of less than 24 hours a day
838 on a regular basis, which supplements parental care, enrichment,
839 and health supervision for the child, in accordance with his or
840 her individual needs, and for which a payment, fee, or grant is
841 made for care.

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

847 (c) "Large family child care home" means an occupied
848 residence in which child care is regularly provided for children
849 from at least two unrelated families, which receives a payment,
850 fee, or grant for any of the children receiving care, regardless
851 of whether operated for profit, and which has at least two full-
852 time child care personnel on the premises during the hours of
853 operation. One of the two full-time child care personnel must be
854 the owner or occupant of the residence. A large family child
855 care home must first have operated as a licensed family day care
856 home for at least 2 years, with an operator who has held a child
857 development associate credential or its equivalent for at least
858 1 year, before seeking licensure as a large family child care
859 home. Household children under 13 years of age, when on the
860 premises of the large family child care home or on a field trip
861 with children enrolled in child care, must be included in the
862 overall capacity of the licensed home. A large family child care
863 home may provide care for one of the following groups of
864 children, which must include household children under 13 years
865 of age:

866 1. A maximum of eight children from birth to 24 months of
867 age.

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

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

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871 A residential property insurance policy may ~~shall~~ not provide
872 coverage for liability for claims arising out of, or in
873 connection with, the operation of a family day care home or
874 large family child care home, and the insurer shall be under no
875 obligation to defend against lawsuits covering such claims,
876 unless:

877 (a) Specifically covered in a policy; or

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

880 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
881 insurer may not deny, cancel, or refuse to renew a policy for
882 residential property insurance solely on the basis that the
883 policyholder or applicant operates a family day care home or
884 large family child care home. In addition to other lawful
885 reasons for refusing to insure, an insurer may deny, cancel, or
886 refuse to renew a policy of a family day care home or large
887 family child care home provider if one or more of the following
888 conditions occur:

889 (a) The policyholder or applicant provides care for more
890 children than authorized ~~for family day care homes~~ by s.
891 402.302;

892 (b) The policyholder or applicant fails to maintain a
893 separate commercial liability policy or an endorsement providing
894 liability coverage for the family day care home or large family
895 child care home operations;

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

899 (d) Discovery of willful or grossly negligent acts or

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900 omissions or any violations of state laws or regulations
901 establishing safety standards for family day care homes or large
902 family child care home by the named insured or his or her
903 representative which materially increase any of the risks
904 insured.

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

907 1002.59 Emergent literacy and performance standards
908 training courses.—

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

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929 emergent literacy training course approved under this section
930 satisfies requirements for approved training in early literacy
931 and language development under ss. 402.305(2)(e)4., 402.313(6),
932 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~
933 ~~402.3131(5).~~

934 Section 15. (1) The Department of Revenue is authorized,
935 and all conditions are deemed met, to adopt emergency rules
936 pursuant to s. 120.54(4), Florida Statutes, to implement this
937 act. Notwithstanding any other provision of law, emergency rules
938 adopted pursuant to this subsection are effective for 6 months
939 after adoption and may be renewed during the pendency of
940 procedures to adopt permanent rules addressing the subject of
941 the emergency rules.

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

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