

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to affordable housing and supportive
3 services for persons with developmental disabilities;
4 providing a short title; creating s. 420.629, F.S.;
5 providing legislative findings and intent; defining
6 terms; providing an exemption from ad valorem taxation
7 for certain property; providing a vested right to such
8 exemption for a specified period of time; providing
9 that certain building materials are exempt from
10 certain taxes under certain circumstances; providing
11 application requirements for a tax refund; requiring
12 that an application be submitted within a certain
13 timeframe; providing limitations on the amount of a
14 tax refund; requiring the Department of Revenue to
15 issue a refund within a certain timeframe; authorizing
16 the Department of Revenue to adopt rules; providing
17 applicability; requiring counties, municipalities, and
18 special districts to waive certain impact fees;
19 authorizing eligible businesses to apply to the
20 Department of Commerce for a specified tax credit;
21 providing requirements for and the amount of such tax
22 credit; providing eligibility requirements; requiring
23 eligible businesses to file a specified statement with
24 the Department of Commerce; requiring the Department
25 of Commerce to review and approve applications;
26 requiring that applications be considered in the order
27 in which they are received; limiting the total dollar
28 amount of tax credits which an eligible business may
29 receive in any given year; authorizing an eligible

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30 business to reapply for a credit within a certain
31 timeframe after being denied; authorizing excess tax
32 credit amounts to be taken in a specified manner;
33 providing criminal penalties; providing that a
34 corporation may take a tax credit against only one
35 tax; authorizing and providing a cap for a specified
36 tax refund on the amount of electricity paid by
37 certain businesses; authorizing the Department of
38 Revenue to adopt rules; authorizing certain businesses
39 to apply for specified grants; providing requirements
40 to the Florida Housing Finance Corporation; requiring
41 the Department of Children and Families to establish a
42 Tenant-Based Rental Assistance Program to provide rent
43 subsidies to certain persons up to a specified
44 percentage of the fair market rent; requiring the
45 Agency for Persons with Disabilities to administer
46 funding for certain services; requiring the Agency for
47 Persons with Disabilities to establish Regional
48 Housing and Employment Support Centers to provide
49 specified services; requiring the Department of
50 Education to expand vocational training programs for
51 certain persons; requiring the Department of
52 Transportation to establish a program to provide
53 transportation vouchers to certain persons; requiring
54 the Department of Transportation to prioritize certain
55 state funding; requiring the Department of Commerce to
56 conduct an annual compliance audit for a specified
57 purpose; providing penalties for noncompliance;
58 requiring the Florida Housing Finance Corporation, in

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59 coordination with other entities, to submit a
60 specified report to the Governor and Legislature
61 annually; authorizing the use of funds from certain
62 sources; providing an appropriation; providing an
63 effective date.

64

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

66

67 Section 1. This act may be cited as the "Affordable Housing
68 and Supportive Services Act for Persons with Developmental
69 Disabilities."

70 Section 2. Section 420.629, Florida Statutes, is created to
71 read:

72 420.629 Affordable Housing and Supportive Services Act for
73 Persons with Developmental Disabilities.-

74 (1) LEGISLATIVE FINDINGS AND INTENT.-

75 (a) The Legislature finds that persons with developmental
76 disabilities face significant barriers to securing stable,
77 affordable housing and accessing necessary support services for
78 independent living.

79 (b) The Legislature finds that rising housing costs in this
80 state have disproportionately affected persons with
81 developmental disabilities, many of whom live on a fixed income
82 and face limited employment options. The Legislature also finds
83 that the cost of institutional care for persons with
84 developmental disabilities is significantly higher in this state
85 than the cost of community-based living arrangements with an
86 appropriate support system.

87 (c) The Legislature intends to incentivize the development

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88 of affordable, accessible housing for persons with developmental
89 disabilities and to expand access to rental assistance and
90 wraparound services to ensure persons with developmental
91 disabilities are independent and included in the community.

92 (2) DEFINITIONS.—

93 (a) "Building materials" means tangible personal property
94 that becomes a component part of an eligible development. The
95 term includes appliances but does not include plants,
96 landscaping, fencing, and hardscaping.

97 (b) "Eligible applicant" means a person with a
98 developmental disability or a person with special needs, as
99 defined in s. 420.0004, who are very-low-income persons, low-
100 income persons, or moderate-income persons.

101 (c) "Eligible business" means any sole proprietorship,
102 firm, partnership, or corporation in which a majority of the
103 business's workforce consists of qualified employees.

104 (d) "Eligible development" means a residential housing
105 project in which at least 20 percent of the eligible residential
106 units are reserved for persons with developmental disabilities
107 and meet accessibility standards under the Americans with
108 Disabilities Act.

109 (e) "Eligible residential units" means newly constructed
110 units within an eligible development which are restricted under
111 a land use restriction agreement.

112 (f) "Newly constructed" means improvements to real property
113 which did not previously exist or the construction of a new
114 improvement where an old improvement was removed. The term does
115 not include the renovation, restoration, rehabilitation,
116 modification, alteration, or expansion of buildings already

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117 located on the parcel on which the eligible residential unit is
118 built.

119 (g) "Person with developmental disabilities" means a person
120 who has a disorder or syndrome that is attributable to
121 intellectual disability, cerebral palsy, autism, spina bifida,
122 Down syndrome, Phelan-McDermid syndrome, or Prader-Willi
123 syndrome; that manifests before the age of 18; and that
124 constitutes a substantial handicap that can reasonably be
125 expected to continue indefinitely.

126 (h) "Qualified developer" means an entity that constructs,
127 makes improvements to, or manages an eligible development and
128 complies with the requirements of this section.

129 (i) "Qualified employee" means a person with developmental
130 disabilities who is an employee of an eligible business who
131 performs duties in connection with the operations of the
132 business on a regular, full-time basis for an average of at
133 least 36 hours per week for at least 3 months. The term also
134 includes an employee leased from an employee leasing company
135 licensed under chapter 468, if such employee has been
136 continuously leased to the employer for an average of at least
137 36 hours per week for more than 6 months. An owner or a partner
138 of the eligible business is not a qualified employee.

139 (3) INCENTIVES.—

140 (a) Property in an eligible development is considered
141 property owned by an exempt entity and used for a charitable
142 purpose. Those portions of the property that provide housing to
143 persons with developmental disabilities are exempt from ad
144 valorem taxation beginning with the January 1 assessment
145 immediately succeeding the date the property was placed in

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146 service, allowing the property to be used as an eligible
147 development that provides housing to persons with developmental
148 disabilities. Once such exemption from ad valorem taxation is
149 given, the right to such exemption shall vest for 99 years as
150 long as the eligible development continues to meet the
151 requirements of this section.

152 (b)1. Building materials used in eligible residential units
153 are exempt from the tax imposed by chapter 212 if the qualified
154 developer demonstrates to the satisfaction of the Department of
155 Revenue that the requirements of this paragraph have been met.
156 This exemption inures to the qualified developer at the time an
157 eligible residential unit is substantially completed, but only
158 through a refund of previously paid taxes. To receive a refund
159 pursuant to this paragraph, the qualified developer of the
160 eligible residential units must file an application with the
161 Department of Revenue. The application must include all of the
162 following:

163 a. The name and address of the person claiming the refund.

164 b. An address and assessment roll parcel number of the real
165 property that was improved for which a refund of previously paid
166 taxes is being sought.

167 c. A description of the eligible residential units for
168 which a refund of previously paid taxes is being sought,
169 including the number of such units.

170 d. A copy of a valid building permit issued by the county
171 or municipal building department for the eligible residential
172 units.

173 e. A sworn statement, under penalty of perjury, from the
174 general contractor licensed in this state with whom the

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175 qualified developer contracted to build the eligible residential
176 units which specifies the building materials, the actual cost of
177 the building materials, and the amount of sales tax paid in this
178 state on the building materials, and which states that the
179 improvement to the real property was newly constructed. If a
180 general contractor was not used, the qualified developer must
181 make the sworn statement required by this sub-subparagraph.
182 Copies of the invoices evidencing the actual cost of the
183 building materials and the amount of sales tax paid on such
184 building materials must be attached to the sworn statement
185 provided by the general contractor or by the qualified
186 developer. If copies of such invoices are not attached, the cost
187 of the building materials is deemed to be an amount equal to 40
188 percent of the increase in the final assessed value of the
189 eligible residential units for ad valorem tax purposes less the
190 most recent assessed value of land for the units.

191 f. A certification by the local building code inspector
192 that the eligible residential unit is substantially completed.

193 g. A copy of the land use restriction agreement with the
194 Florida Housing Finance Corporation for the eligible residential
195 units.

196 2. The person seeking a refund must apply for such refund
197 to the Department of Revenue within 6 months after the eligible
198 residential unit is deemed to be substantially completed by the
199 local building code inspector or by November 1 after the
200 improved property is first subject to assessment.

201 3. Only one exemption through a refund of previously paid
202 taxes may be claimed for any eligible residential unit. A refund
203 may not be granted unless the amount to be refunded exceeds

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204 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
205 percent of the Florida sales or use tax paid on the cost of
206 building materials as determined pursuant to sub-subparagraph
207 1.e. The Department of Revenue shall issue a refund within 30
208 days after it formally approves a refund application.

209 4. The department may adopt rules governing the manner and
210 format of refund applications and may establish guidelines as to
211 the requisites for an affirmative showing of qualification for
212 exemption under this paragraph.

213 5. The exemption under this paragraph applies to sales of
214 building materials that occur on or after July 1, 2025.

215 (c) Pursuant to s. 163.31801(11), a county, municipality,
216 or special district shall provide an exception or waiver for any
217 noneducational impact fees for the development or construction
218 of eligible residential units that are located in an eligible
219 development.

220 (d)1. A new eligible business may apply to the Department
221 of Commerce for a tax credit under this paragraph once at any
222 time during its first year of operation. A new eligible business
223 that has at least 10 qualified employees on the date of
224 application must receive a \$5,000 tax credit for each such
225 employee.

226 2. An existing eligible business may apply for a tax credit
227 under this paragraph at any time it is entitled to such credit,
228 except as restricted by this paragraph. An existing eligible
229 business with fewer than 50 employees that on the date of
230 application has at least 20 percent more qualified employees
231 than it had 1 year before its date of application must receive a
232 \$5,000 tax credit for each such additional employee. An existing

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233 eligible business that has 50 employees or more that, on the
234 date of application, has at least 10 more qualified employees
235 than it had 1 year before its date of application must receive a
236 \$5,000 tax credit for each additional employee. Any existing
237 eligible business that received a credit under subparagraph 1.
238 may not apply for the credit under this subparagraph sooner than
239 12 months after the application date for the credit under
240 subparagraph 1.

241 3. To be eligible for a tax credit under subparagraph 2.,
242 the number of qualified employees employed 1 year before the
243 application date must be no lower than the number of qualified
244 employees on the application date on which a credit under this
245 paragraph was based for any previous application, including an
246 application under subparagraph 1.

247 4. In order to claim this credit, an eligible business must
248 file under oath with the Department of Commerce a statement that
249 includes the name and address of the eligible business, the
250 starting salary or hourly wages paid to the new employee, and
251 any other information that the Department of Revenue requires.

252 5. Pursuant to the incentive application review process
253 under s. 288.061, the Department of Commerce shall review the
254 application to determine whether it meets the criteria specified
255 in this paragraph. Subject to subparagraph 7., the Department of
256 Commerce shall approve all applications that meet the criteria
257 specified in this paragraph as eligible to receive a credit.

258 6. Applications must be considered for approval in the
259 order in which they are received without regard to whether the
260 credit is for a new or existing business. This limitation
261 applies to the value of the credit as contained in approved

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262 applications. Approved credits may be taken in the time and
263 manner allowed pursuant to this paragraph.

264 7. A business may not receive more than \$500,000 of tax
265 credits under this paragraph during any 1 calendar year.

266 8. If the application is insufficient to support the credit
267 authorized in this paragraph, the Department of Commerce must
268 deny the credit and notify the business of that fact. The
269 business may reapply for this credit within 3 months after such
270 notification.

271 9. If the credit under this section is greater than can be
272 taken on a single tax return, excess amounts may be taken as
273 credits on any tax return submitted within 12 months after the
274 approval of the application by the Department of Commerce.

275 10. It is the responsibility of each eligible business to
276 affirmatively demonstrate to the satisfaction of the Department
277 of Revenue that it meets the requirements of this paragraph.

278 11. Any person who fraudulently claims this credit is
279 liable for repayment of the credit plus a mandatory penalty of
280 100 percent of the credit and is guilty of a misdemeanor of the
281 second degree, punishable as provided in s. 775.082 or s.
282 775.083.

283 12. A corporation may take the credit under this section
284 against its corporate income tax liability, as provided in s.
285 220.1895. However, a corporation that uses its job tax credit
286 against the tax imposed by chapter 220 may not receive the
287 credit provided for in this paragraph. A credit may be taken
288 against only one tax.

289 13. A new or existing eligible business that receives a tax
290 credit under subparagraph 1. or subparagraph 2. is eligible for

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291 a tax refund of up to 50 percent of the amount of sales tax on
292 purchases of electricity paid by the business during the 1-year
293 period after the date the credit is received. The total amount
294 of tax refunds approved pursuant to this subparagraph may not
295 exceed \$600,000 during any calendar year. The Department of
296 Revenue may adopt rules to administer this subparagraph.

297 14. A new or existing eligible business may apply for
298 grants to make modifications to the workplace so that it is more
299 accessible for, and to provide on-the-job training programs to,
300 qualified employees.

301 (4) FLORIDA HOUSING FINANCE CORPORATION.—The Florida
302 Housing Finance Corporation shall:

303 (a) Prioritize funding under the State Apartment Incentive
304 Loan Program to provide funding for the development of newly
305 constructed permanent rental housing that provides eligible
306 residential units for eligible applicants. Such housing must
307 promote and facilitate access to community-based supportive,
308 educational, and employment services and resources to assist
309 eligible applicants to successfully transition to independent
310 living. The corporation shall consult with the Department of
311 Children and Families to create minimum criteria for such
312 housing.

313 (b) Establish a State Loan Insurance Program to provide
314 loan guarantees for qualified developers who construct housing
315 specifically for eligible applicants. A qualified developer is
316 eligible for low-interest financing through state-backed loan
317 programs as long as the eligible residential units maintain the
318 affordability and accessibility requirements of this section for
319 a minimum of 30 years.

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320 (c) Allocate at least 10 percent of annual affordable
321 housing funds toward project-based rental assistance for
322 eligible developments. Qualified developers who receive project-
323 based rental assistance must agree to maintain the affordability
324 and accessibility requirements of this section for a minimum of
325 30 years.

326 (5) TENANT-BASED RENTAL ASSISTANCE PROGRAM.—The Department
327 of Children and Families shall establish a Tenant-Based Rental
328 Assistance Program to provide rental subsidies for persons with
329 developmental disabilities who meet the requirements for
330 affordable housing. Rental subsidies provided under this program
331 must cover up to 50 percent of the fair market rent for eligible
332 applicants.

333 (6) WRAPAROUND SERVICES TO SUPPORT INDEPENDENT LIVING.—

334 (a) The Agency for Persons with Disabilities shall
335 administer funding to support housing transition services,
336 including all of the following:

337 1. Security deposits and move-in assistance for persons
338 with developmental disabilities.

339 2. Support services such as financial literacy training and
340 housing navigation assistance.

341 3. Home modifications and assistive technology grants to
342 enhance accessibility in rental units.

343 (b)1. The Agency for Persons with Disabilities shall
344 establish Regional Housing and Employment Support Centers to
345 provide all of the following:

346 a. Comprehensive case management services to assist persons
347 with developmental disabilities in securing and maintaining
348 housing.

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349 b. Financial literacy and budgeting assistance to help
350 persons with developmental disabilities manage rental payments
351 and employment income.

352 c. Mental health and crisis intervention services to ensure
353 housing stability and to prevent homelessness.

354 2. A Regional Housing and Employment Support Center must be
355 staffed by trained persons who have experience with the
356 provision of housing for persons with developmental
357 disabilities, employment opportunities for persons with
358 developmental disabilities, or available benefits for persons
359 with developmental disabilities.

360 (c) The Department of Education shall expand vocational
361 training programs in partnership with Florida College System
362 institutions, vocational schools, technical schools, and
363 nonprofit organizations licensed by the Commission for
364 Independent Education to provide job readiness and skills
365 training for persons with developmental disabilities.

366 (d) The Department of Transportation shall establish a
367 subsidized transportation program to provide vouchers for
368 accessible public transit, paratransit services, and rideshare
369 programs to persons with developmental disabilities to assist
370 such persons with their commute to work, medical appointments,
371 and other daily living activities. The Department of
372 Transportation shall prioritize state funding for local transit
373 authorities that expand accessible transportation routes in
374 areas with a high concentration of persons with developmental
375 disabilities.

376 (7) COMPLIANCE; ENFORCEMENT; REPORTING.—

377 (a) The Department of Commerce shall conduct an annual

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378 compliance audit of each eligible business and qualified
379 developer participating in a program or receiving a benefit
380 under this section. At a minimum, the department shall ensure
381 that affordability and accessibility requirements are being
382 maintained and that such businesses and developers continue to
383 comply with the requirements of this section.

384 (b) Eligible businesses and qualified developers that are
385 found to be noncompliant with this section are subject to
386 penalties as determined by the department, which, at a minimum,
387 must include the repayment of any incentive or credit awarded to
388 such business or developer. Additionally, a noncompliant
389 eligible business or qualified developer is disqualified from
390 applying for or benefiting from any of the incentives, credits,
391 or funding provided in this section in the future.

392 (c) The Florida Housing Finance Corporation, in
393 coordination with the Agency for Persons with Disabilities and
394 the Department of Commerce, shall submit to the Governor, the
395 President of the Senate, and the Speaker of the House of
396 Representatives an annual report that, at a minimum, includes
397 all of the following information:

398 1. The number of eligible developments and affordable
399 eligible residential units developed under this section.

400 2. The number of persons with disabilities receiving rental
401 assistance under this section.

402 3. The number of persons with disabilities who received
403 assistance from a Regional Housing and Employment Support Center
404 and the employment outcomes for such persons.

405 4. The cost savings achieved through community-based
406 housing compared to institutional care.

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407 (8) FUNDING.—Implementation of this section is subject to
408 the allocation of a specific appropriation in the General
409 Appropriations Act. In addition to a specific appropriation, the
410 Department of Commerce, the Agency for Persons with
411 Disabilities, the Department of Children and Families, and the
412 Florida Housing Finance Corporation may use funds from any of
413 the following sources to implement this section:

414 (a) Federal grants.

415 (b) Medicaid waiver funds.

416 (c) Public-private partnerships and philanthropic
417 contributions.

418 (d) The Florida Housing Trust Fund.

419 Section 3. For the 2025-2026 fiscal year, the sum of \$1
420 million in recurring funds from the General Revenue Fund is
421 appropriated to the Department of Commerce for the purpose of
422 implementing this act.

423 Section 4. This act shall take effect July 1, 2025.