

1 A bill to be entitled
2 An act relating to the affordable housing and
3 supportive services for persons with developmental
4 disabilities; providing a short title; creating s.
5 420.629, F.S.; providing legislative findings and
6 intent; providing definitions; providing an exemption
7 from ad valorem taxation for certain property;
8 providing a vested right to such exemption for a
9 specified time period; providing that certain building
10 materials are exempt from certain taxes under certain
11 circumstances; providing application requirements for
12 a tax refund; requiring an application to be submitted
13 within a certain timeframe; providing limitations on
14 the amount of a tax refund; requiring the Department
15 of Revenue (DOR) to issue a refund within a certain
16 time period; authorizing DOR 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 (DOC) for a specified tax
21 credit; providing requirements for and the amount of
22 such tax credit; providing eligibility requirements;
23 requiring eligible businesses to file a specified
24 statement with DOC; requiring DOC to review and
25 approve applications; specifying that applications

26 | must be considered in the order in which they are
27 | received; limiting the amount of tax credit an
28 | eligible business may have per year; authorizing an
29 | eligible business to reapply for a credit within a
30 | certain timeframe after being denied; authorizing
31 | excess tax credit amounts to be taken in a specified
32 | manner; providing criminal penalties; limiting a
33 | corporation to taking a credit against one tax;
34 | authorizing and providing a cap for a specified tax
35 | refund on the amount of electricity paid by certain
36 | businesses; authorizing DOR to adopt rules;
37 | authorizing certain businesses to apply for specified
38 | grants; providing requirements to the Florida Housing
39 | Finance Corporation; requiring the Department of
40 | Children and Families to establish a Tenant-Based
41 | Rental Assistance Program to provide rent subsidies to
42 | certain persons up to a specified percentage of the
43 | fair market rent; requiring the Agency for Persons
44 | with Disabilities (APD) to administer funding for
45 | certain services; requiring APD to establish Regional
46 | Housing and Employment Support Centers to provide
47 | specified services; requiring the Department of
48 | Education to expand vocational training programs for
49 | certain persons; requiring the Department of
50 | Transportation (DOT) to establish a program to provide

51 transportation vouchers to certain persons; requiring
 52 DOT to prioritize certain state funding; requiring DOC
 53 to conduct an annual compliance audit for a specified
 54 purpose; providing penalties for noncompliance;
 55 requiring the Florida Housing Finance Corporation, in
 56 coordination with other entities, to submit a
 57 specified report to the Governor and Legislature
 58 annually; providing sources of funding; providing an
 59 appropriation; providing an effective date.

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

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63 **Section 1.** This act may be cited as the "Affordable
 64 Housing and Supportive Services Act for Persons with
 65 Developmental Disabilities."

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

420.629 Affordable Housing and Supportive Services Act for Persons with Developmental Disabilities.—

(1) LEGISLATIVE FINDINGS AND INTENT.—

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

(b) The Legislature finds that rising housing costs in

76 | this state have disproportionately affected persons with
77 | developmental disabilities, many of whom live on a fixed income
78 | and face limited employment options. The Legislature also finds
79 | that institutional care for persons with developmental
80 | disabilities is significantly higher in this state than
81 | community-based living arrangements with an appropriate support
82 | system.

83 | (c) The Legislature intends to incentivize the development
84 | of affordable, accessible housing for persons with developmental
85 | disabilities and to expand access to rental assistance and
86 | wraparound services to ensure persons with developmental
87 | disabilities are independent and included in the community.

88 | (2) DEFINITIONS.—

89 | (a) "Building materials" means tangible personal property
90 | that becomes a component part of an eligible development. The
91 | term includes appliances but does not include plants,
92 | landscaping, fencing, and hardscaping.

93 | (b) "Eligible applicant" means a person with a
94 | developmental disability or a person with special needs, as
95 | defined in s. 420.0004, who are very-low-income persons, low-
96 | income persons, or moderate-income persons.

97 | (c) "Eligible business" means any sole proprietorship,
98 | firm, partnership, or corporation in which a majority of the
99 | business's workforce are qualified employees.

100 | (d) "Eligible development" means a residential housing

101 project in which at least 20 percent of the eligible residential
102 units are reserved for persons with developmental disabilities
103 and meet accessibility standards under the Americans with
104 Disabilities Act.

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

108 (f) "Newly constructed" means improvements to real
109 property which did not previously exist or the construction of a
110 new improvement where an old improvement was removed. The term
111 does not include the renovation, restoration, rehabilitation,
112 modification, alteration, or expansion of buildings already
113 located on the parcel on which the eligible residential unit is
114 built.

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

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

125 (i) "Qualified employee" means a person with developmental

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

135 (3) INCENTIVES.—

136 (a) Property in an eligible development is considered
137 property owned by an exempt entity and used for a charitable
138 purpose. Those portions of the property that provide housing to
139 persons with developmental disabilities are exempt from ad
140 valorem taxation beginning with the January 1 assessment
141 immediately succeeding the date the property was placed in
142 service, allowing the property to be used as an eligible
143 development that provides housing to persons with developmental
144 disabilities. Once such exemption from ad valorem taxation is
145 given, the right to such exemption shall vest for 99 years as
146 long as the eligible development continues to meet the
147 requirements of this section.

148 (b)1. Building materials used in eligible residential
149 units are exempt from the tax imposed by chapter 212 if the
150 qualified developer demonstrates to the satisfaction of the

151 Department of Revenue that the requirements of this paragraph
152 have been met. This exemption inures to the qualified developer
153 at the time an eligible residential unit is substantially
154 completed, but only through a refund of previously paid taxes.
155 To receive a refund pursuant to this paragraph, the qualified
156 developer of the eligible residential units must file an
157 application with the Department of Revenue. The application must
158 include all of the following:

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

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

163 c. A description of the eligible residential units for
164 which a refund of previously paid taxes is being sought,
165 including the number of such units.

166 d. A copy of a valid building permit issued by the county
167 or municipal building department for the eligible residential
168 units.

169 e. A sworn statement, under penalty of perjury, from the
170 general contractor licensed in this state with whom the
171 qualified developer contracted to build the eligible residential
172 units which specifies the building materials, the actual cost of
173 the building materials, and the amount of sales tax paid in this
174 state on the building materials, and which states that the
175 improvement to the real property was newly constructed. If a

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

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

189 g. A copy of the land use restriction agreement with the
190 Florida Housing Finance Corporation for the eligible residential
191 units.

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

197 3. Only one exemption through a refund of previously paid
198 taxes may be claimed for any eligible residential unit. A refund
199 may not be granted unless the amount to be refunded exceeds
200 \$500. A refund may not exceed the lesser of \$5,000 or 97.5

201 percent of the Florida sales or use tax paid on the cost of
202 building materials as determined pursuant to sub-subparagraph
203 1.e. The Department of Revenue shall issue a refund within 30
204 days after it formally approves a refund application.

205 4. The department may adopt rules governing the manner and
206 format of refund applications and may establish guidelines as to
207 the requisites for an affirmative showing of qualification for
208 exemption under this paragraph.

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

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

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

222 2. An existing eligible business may apply for a tax
223 credit under this paragraph at any time it is entitled to such
224 credit, except as restricted by this paragraph. An existing
225 eligible business with fewer than 50 employees that on the date

226 of application has at least 20 percent more qualified employees
227 than it had 1 year before its date of application shall receive
228 a \$5,000 tax credit for each such additional employee. An
229 existing eligible business that has 50 employees or more that,
230 on the date of application, has at least 10 more qualified
231 employees than it had 1 year before its date of application
232 shall receive a \$5,000 tax credit for each additional employee.
233 Any existing eligible business that received a credit under
234 subparagraph 1. may not apply for the credit under this
235 subparagraph sooner than 12 months after the application date
236 for the credit under subparagraph 1.

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

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

248 5. Pursuant to the incentive review process under s.
249 288.061, the Department of Commerce shall review the application
250 to determine whether it meets the criteria set out in this

251 paragraph. Subject to subparagraph 7., the Department of
252 Commerce shall approve all applications that meet the criteria
253 set out in this paragraph as eligible to receive a credit.

254 6. Applications must be considered for approval in the
255 order in which they are received without regard to whether the
256 credit is for a new or existing business. This limitation
257 applies to the value of the credit as contained in approved
258 applications. Approved credits may be taken in the time and
259 manner allowed pursuant to this paragraph.

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

262 8. If the application is insufficient to support the
263 credit authorized in this paragraph, the Department of Commerce
264 shall deny the credit and notify the business of that fact. The
265 business may reapply for this credit within 3 months after such
266 notification.

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

271 10. It is the responsibility of each eligible business to
272 affirmatively demonstrate to the satisfaction of the Department
273 of Revenue that it meets the requirements of this paragraph.

274 11. Any person who fraudulently claims this credit is
275 liable for repayment of the credit plus a mandatory penalty of

276 100 percent of the credit and is guilty of a misdemeanor of the
277 second degree, punishable as provided in s. 775.082 or s.
278 775.083.

279 12. A corporation may take the credit under this section
280 against its corporate income tax liability, as provided in s.
281 220.1895. However, a corporation that uses its job tax credit
282 against the tax imposed by chapter 220 may not receive the
283 credit provided for in this paragraph. A credit may be taken
284 against only one tax.

285 13. A new or existing eligible business that receives a
286 tax credit under subparagraph 1. or subparagraph 2. is eligible
287 for a tax refund of up to 50 percent of the amount of sales tax
288 on purchases of electricity paid by the business during the 1-
289 year period after the date the credit is received. The total
290 amount of tax refunds approved pursuant to this subparagraph may
291 not exceed \$600,000 during any calendar year. The Department of
292 Revenue may adopt rules to administer this subparagraph.

293 14. A new or existing eligible business may apply for
294 grants to make modifications to the workplace so that it is more
295 accessible for and to provide on-the-job training programs to
296 qualified employees.

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

299 (a) Prioritize funding under the State Apartment Incentive
300 Loan Program to provide funding for the development of newly

301 constructed permanent rental housing that provides eligible
302 residential units for eligible applicants. Such housing must
303 promote and facilitate access to community-based supportive,
304 educational, and employment services and resources to assist
305 eligible applicants to successfully transition to independent
306 living. The corporation shall consult with the Department of
307 Children and Families to create minimum criteria for such
308 housing.

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

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

322 (5) TENANT-BASED RENTAL ASSISTANCE PROGRAM.—The Department
323 of Children and Families shall establish a Tenant-Based Rental
324 Assistance Program to provide rental subsidies for persons with
325 developmental disabilities who meet the requirements for

326 affordable housing. Rental subsidies provided under this program
327 shall cover up to 50 percent of the fair market rent for
328 eligible applicants.

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

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

333 1. Security deposits and move-in assistance for persons
334 with developmental disabilities.

335 2. Support services such as financial literacy training
336 and housing navigation assistance.

337 3. Home modifications and assistive technology grants to
338 enhance accessibility in rental units.

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

342 a. Comprehensive case management services to assist
343 persons with developmental disabilities in securing and
344 maintaining housing.

345 b. Financial literacy and budgeting assistance to help
346 persons with developmental disabilities manage rental payments
347 and employment income.

348 c. Mental health and crisis intervention services to
349 ensure housing stability and to prevent homelessness.

350 2. A Regional Housing and Employment Support Center must

351 be staffed by trained persons who have experience with the
352 provision of housing for persons with developmental
353 disabilities, employment opportunities for persons with
354 developmental disabilities, or available benefits for persons
355 with developmental disabilities.

356 (c) The Department of Education shall expand vocational
357 training programs in partnership with Florida College System
358 institutions, vocational schools, and technical schools to
359 provide job readiness and skills training for persons with
360 developmental disabilities.

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

371 (7) COMPLIANCE; ENFORCEMENT; REPORTING.—

372 (a) The Department of Commerce shall conduct an annual
373 compliance audit of each eligible business and qualified
374 developer participating in this act. At a minimum, the
375 department shall ensure that affordability and accessibility

376 requirements are being maintained and that such businesses and
377 developers continue to comply with the requirements of this
378 section.

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

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

393 1. The number of eligible developments and affordable
394 eligible residential units developed under this act.

395 2. The number of persons with disabilities receiving
396 rental assistance under this act.

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

400 4. The cost savings achieved through community-based

401 housing compared to institutional care.

402 (8) FUNDING.—Implementation of this act shall be subject
403 to the allocation of a specific appropriations in the General
404 Appropriations Act. In addition to a specific appropriation, the
405 Department of Commerce, the Agency for Persons with
406 Disabilities, the Department of Children and Families, and the
407 Florida Housing Finance Corporation may use funds from any of
408 the following sources to implement this act:

409 (a) Federal grants.

410 (b) Medicaid waiver funds.

411 (c) Public-private partnerships and philanthropic
412 contributions.

413 (d) The Florida Housing Trust Fund.

414 **Section 3.** For the 2025-2026 fiscal year, the sum of \$1
415 million in recurring funds from the General Revenue Fund is
416 appropriated to the Department of Commerce for the purpose of
417 implementing this act.

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