

1 A bill to be entitled
2 An act relating to resilient buildings; creating s.
3 220.197, F.S.; defining the term "resilient building";
4 specifying that owners of resilient buildings are
5 eligible to receive a specified tax credit; specifying
6 that a resilient building may qualify for such tax
7 credit only once; requiring building owners to file a
8 specified application with the Department of
9 Environmental Protection by a specified date in order
10 to claim such tax credit; authorizing the department
11 to accept such applications electronically; specifying
12 requirements for such applications; authorizing the
13 department to disclose certain data that meets
14 specified requirements; authorizing the department to
15 publish certain data; requiring the department to take
16 certain actions; requiring a building owner to attach
17 a specified letter to certain tax returns; providing
18 that a building owner may file only one application
19 with the department; providing exceptions; specifying
20 the amounts of the tax credit; authorizing a building
21 owner to carry forward the unused amount of a tax
22 credit to a subsequent tax year; authorizing the
23 transfer of all or part of the tax credits under
24 certain conditions; requiring the department to
25 rescind eligibility for the tax credit under certain

26 | circumstances; requiring the Department of Revenue and
 27 | the Department of Environmental Protection to adopt
 28 | rules; creating s. 403.8053, F.S.; creating the
 29 | Florida Resilient Building Advisory Council adjunct to
 30 | the Department of Environmental Protection; providing
 31 | the purpose of the advisory council; requiring the
 32 | department to post certain policies on its website;
 33 | providing for the duties, membership, and meetings of
 34 | the advisory council; requiring the department to
 35 | provide the advisory council with staffing and
 36 | administrative assistance; providing for future
 37 | repeal; amending ss. 213.053, 220.02, and 220.13,
 38 | F.S.; conforming provisions to changes made by the
 39 | act; providing an effective date.

40 |

41 | Be It Enacted by the Legislature of the State of Florida:

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43 | **Section 1. Section 220.197, Florida Statutes, is created**

44 | **to read:**

45 | 220.197 Resilient building tax credit program.-

46 | (1) As used in this section, the term "resilient building"

47 | means any of the following:

48 | (a) A building that has a Leadership in Energy and

49 | Environmental Design (LEED) certificate of silver, gold, or

50 | platinum in building design and construction (BD+C), which

51 certificate meets the requirements for the LEED resilience
52 pathway.

53 (b) A building that has an LEED certificate of silver,
54 gold, or platinum in operations and maintenance (O+M), which
55 certificate meets the requirements for the LEED resilience
56 pathway.

57 (2) For taxable years beginning on or after January 1,
58 2026, the owner of a resilient building is eligible to receive a
59 credit against the tax imposed by this chapter as specified in
60 subsection (3). A resilient building may qualify for the tax
61 credit under this section only once.

62 (a) To claim a credit under this section, a building owner
63 must file an application for a tax credit with the Department of
64 Environmental Protection on a form prescribed by the Department
65 of Environmental Protection no later than March 1 of the year
66 immediately following the year of the building's LEED
67 certification. The Department of Environmental Protection may
68 allow applications to be filed electronically. The building
69 owner must verify the application under oath, under the penalty
70 of perjury, and the application must contain all of the
71 following:

72 1. Documentation evidencing the type of LEED certification
73 that was granted for the building that is the subject of the
74 application.

75 2. The date on which LEED certification was granted.

76 3. A statement by the building owner that, for the purpose
77 of research, the resilient building's energy use information
78 will be reported in every year of the 5-year credit period to
79 the Department of Environmental Protection using the ENERGY STAR
80 Portfolio Manager. The Department of Environmental Protection
81 may publish the reported energy use information but may disclose
82 such data only in the aggregate or individually without
83 identifying information.

84 4. Other information the Department of Environmental
85 Protection deems necessary to make a proper review and determine
86 eligibility.

87 (b) No later than 30 days after a building owner submits a
88 completed application for the tax credit, the Department of
89 Environmental Protection shall do one of the following:

90 1. If the building owner is not eligible for a tax credit,
91 notify the building owner in writing of the reasons the building
92 owner is not entitled to a tax credit.

93 2. If the building owner is eligible for a tax credit,
94 issue a letter to the building owner which includes the name of
95 the taxpayer, the address of the resilient building, the amount
96 of the tax credit as specified in subsection (3), and the tax
97 years for which the building owner is eligible for the tax
98 credit. The building owner must attach the letter from the
99 Department of Environmental Protection to the tax return on
100 which the credit is claimed.

101 (c) A building owner may file only one application with
102 the Department of Environmental Protection for each resilient
103 building, except that a building owner may file a subsequent
104 application if the building owner's first application was denied
105 or withdrawn because of errors or omissions in the application
106 and the building owner corrected such errors or omissions in the
107 subsequent application.

108 (3) If the resilient building that is the subject of an
109 application filed under subsection (2) has:

110 (a) A gold or silver BD+C LEED certification that fulfills
111 the LEED resilience pathway, the building owner must receive a
112 tax credit equal to 50 cents per square foot of the building
113 every year for 5 years.

114 (b) A platinum BD+C LEED certification that fulfills the
115 LEED resilience pathway, the building owner must receive a tax
116 credit equal to \$1 per square foot of the building every year
117 for 5 years.

118 (c) A gold or silver O+M LEED certification that fulfills
119 the LEED resilience pathway, the building owner must receive a
120 tax credit equal to \$1 per square foot of the building every
121 year for 5 years.

122 (d) A platinum O+M LEED certification that fulfills the
123 LEED resilience pathway, the building owner must receive a tax
124 credit equal to \$2 per square foot of the building every year
125 for 5 years.

126 (4) (a) If the credit granted under this section is not
127 fully used in any one taxable year because of insufficient tax
128 liability on the part of the building owner, or because the
129 building owner is not subject to tax under this chapter, the
130 unused amount may be carried forward for a period not to exceed
131 5 taxable years or may be transferred in accordance with
132 paragraph (b). The carryover or transferred credit may be used
133 in the year approved or any of the 5 subsequent taxable years
134 when the tax imposed by this chapter for that taxable year
135 exceeds the credit for which the building owner or transferee
136 under paragraph (b) is eligible in that taxable year under this
137 subsection and after applying the other credits and unused
138 carryovers in the order provided by s. 220.02(8).

139 (b)1. The credit under this section may be transferred, in
140 whole or in part:

141 a. By written agreement to a taxpayer subject to the tax
142 under this chapter; and

143 b. At any time after receipt of the letter of eligibility
144 specified in subparagraph (2) (b)2., or during the 5 taxable
145 years following the taxable year the credit was originally
146 earned by the building owner.

147 2. The written agreement required for transfer under this
148 paragraph must:

149 a. Be filed jointly by the building owner and the
150 transferee with the department within 30 days after the

151 transfer, in accordance with rules adopted by the department;
152 and

153 b. Contain all of the following information: the name,
154 address, and taxpayer identification number for the building
155 owner and the transferee; the amount of the credit being
156 transferred; the taxable year in which the credit was originally
157 earned by the building owner; and the remaining taxable years
158 for which the credit may be claimed.

159 (5) If the recipient of the credit granted under this
160 section in any year fails to provide the energy use information
161 required under subparagraph (2)(a)3., the Department of
162 Environmental Protection must rescind the authorization for the
163 credit. Within 10 days after the date on which the building
164 owner was required to report the information, the Department of
165 Environmental Protection shall send a notice informing the
166 recipient of the credit of the Department of Environmental
167 Protection's intent to rescind the credit. If the recipient does
168 not provide the information within 20 days after the date the
169 notice was sent, the Department of Environmental Protection must
170 notify the department of the rescindment of the recipient's tax
171 credit, and the department may not allow the credit to be taken.

172 (6) The department and the Department of Environmental
173 Protection shall adopt rules to implement this section.

174 **Section 2. Section 403.8053, Florida Statutes, is created**
175 **to read:**

176 403.8053 Florida Resilient Building Advisory Council.—

177 (1) The Florida Resilient Building Advisory Council, an
178 advisory council as defined in s. 20.03(7), is created adjunct
179 to the Department of Environmental Protection. The purpose of
180 the advisory council is to provide the department and the
181 Legislature with recommendations on policies to foster and
182 enhance resilient buildings and hurricane resiliency in this
183 state.

184 (2) The Department of Environmental Protection shall post
185 on its website any proposed policies from the advisory council.

186 (3) The advisory council shall be composed of the
187 following members, who shall serve at the pleasure of their
188 appointing authorities:

189 (a) A representative from the Florida State University,
190 who shall serve as co-chair and be appointed by the Governor.

191 (b) A representative of the Florida Gulf Coast University
192 U.A. Whitaker School of Engineering, who shall serve as co-chair
193 and be appointed by the President of the Senate.

194 (c) A representative of the University of Florida College
195 of Design, Construction, and Planning's Sustainability and the
196 Built Environment program, who shall serve as co-chair and be
197 appointed by the Speaker of the House of Representatives.

198 (d) A representative of the University of Miami, who shall
199 be appointed by the President of the Senate.

200 (e) A representative of the University of South Florida,

201 who shall be appointed by the Speaker of the House of
202 Representatives.

203 (f) Five members appointed by the Governor.

204 (g) Five members appointed by the President of the Senate.

205 (h) Five members appointed by the Speaker of the House of
206 Representatives.

207

208 The members appointed must have specialized knowledge regarding
209 resilient building design and construction, resilient building
210 operations and maintenance, policy innovation and incentives,
211 and building and community challenges.

212 (4) When appointing members under subsection (3), the
213 Governor, the President of the Senate, and the Speaker of the
214 House of Representatives shall make reasonable efforts to
215 appoint persons to the advisory council who include the
216 following:

217 (a) Five members who are representatives of local
218 government.

219 (b) Two members who are representatives of building codes
220 and standards organizations.

221 (c) Two members who are representatives of sustainable or
222 resilient building certification organizations.

223 (d) One member who is an architect licensed in this state.

224 (e) One member who is an engineer licensed in this state.

225 (f) One member who is a representative of the commercial

226 and residential property insurance industry.

227 (g) Two members who have expertise in renewable energy and
228 energy storage systems.

229 (h) One member who has expertise in building-grid
230 integration.

231 (5) Advisory council members must be appointed no later
232 than August 1, 2025. Members shall serve 4-year terms, except
233 that the initial terms must be staggered. The Governor, the
234 President of the Senate, and the Speaker of the House of
235 Representatives shall each initially appoint three members for a
236 term of 3 years, two members for a term of 2 years, and one
237 member for a term of 1 year. Members of the advisory council
238 shall serve without compensation but are entitled to
239 reimbursement for per diem and travel expenses pursuant to s.
240 112.061.

241 (6) The advisory council shall meet at the call of the co-
242 chaairs at a time and location in this state designated by the
243 co-chairs, provided that the first meeting must occur no later
244 than November 1, 2025, and that subsequent meetings must occur
245 no less than semiannually thereafter.

246 (7) The department shall provide staffing and
247 administrative assistance to the advisory council in performing
248 its duties.

249 (8) In accordance with s. 20.052(8), this section is
250 repealed October 2, 2028, unless reviewed and saved from repeal

251 through reenactment by the Legislature.

252 **Section 3. Paragraph (o) of subsection (8) of section**
253 **213.053, Florida Statutes, is amended to read:**

254 213.053 Confidentiality and information sharing.—

255 (8) Notwithstanding any other provision of this section,
256 the department may provide:

257 (o) Information relative to ss. 220.1845, 220.197,
258 220.199, and 376.30781 to the Department of Environmental
259 Protection in the conduct of its official business.

260

261 Disclosure of information under this subsection shall be
262 pursuant to a written agreement between the executive director
263 and the agency. Such agencies, governmental or nongovernmental,
264 shall be bound by the same requirements of confidentiality as
265 the Department of Revenue. Breach of confidentiality is a
266 misdemeanor of the first degree, punishable as provided by s.
267 775.082 or s. 775.083.

268 **Section 4. Subsection (8) of section 220.02, Florida**
269 **Statutes, is amended to read:**

270 220.02 Legislative intent.—

271 (8) It is the intent of the Legislature that credits
272 against either the corporate income tax or the franchise tax be
273 applied in the following order: those enumerated in s. 631.828,
274 those enumerated in s. 220.191, those enumerated in s. 220.181,
275 those enumerated in s. 220.183, those enumerated in s. 220.182,

276 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 277 those enumerated in s. 220.184, those enumerated in s. 220.186,
 278 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 279 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 280 those enumerated in s. 220.1876, those enumerated in s.
 281 220.1877, those enumerated in s. 220.1878, those enumerated in
 282 s. 220.193, those enumerated in former s. 288.9916, those
 283 enumerated in former s. 220.1899, those enumerated in former s.
 284 220.194, those enumerated in s. 220.196, those enumerated in s.
 285 220.198, those enumerated in s. 220.1915, those enumerated in s.
 286 220.199, those enumerated in s. 220.1991, ~~and~~ those enumerated
 287 in s. 220.1992, and those enumerated in s. 220.197.

288 **Section 5. Paragraph (a) of subsection (1) of section**
 289 **220.13, Florida Statutes, is amended to read:**

290 220.13 "Adjusted federal income" defined.—

291 (1) The term "adjusted federal income" means an amount
 292 equal to the taxpayer's taxable income as defined in subsection
 293 (2), or such taxable income of more than one taxpayer as
 294 provided in s. 220.131, for the taxable year, adjusted as
 295 follows:

296 (a) *Additions.*—There shall be added to such taxable
 297 income:

298 1.a. The amount of any tax upon or measured by income,
 299 excluding taxes based on gross receipts or revenues, paid or
 300 accrued as a liability to the District of Columbia or any state

301 of the United States which is deductible from gross income in
302 the computation of taxable income for the taxable year.

303 b. Notwithstanding sub-subparagraph a., if a credit taken
304 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is
305 added to taxable income in a previous taxable year under
306 subparagraph 11. and is taken as a deduction for federal tax
307 purposes in the current taxable year, the amount of the
308 deduction allowed shall not be added to taxable income in the
309 current year. The exception in this sub-subparagraph is intended
310 to ensure that the credit under s. 220.1875, s. 220.1876, s.
311 220.1877, or s. 220.1878 is added in the applicable taxable year
312 and does not result in a duplicate addition in a subsequent
313 year.

314 2. The amount of interest which is excluded from taxable
315 income under s. 103(a) of the Internal Revenue Code or any other
316 federal law, less the associated expenses disallowed in the
317 computation of taxable income under s. 265 of the Internal
318 Revenue Code or any other law, excluding 60 percent of any
319 amounts included in alternative minimum taxable income, as
320 defined in s. 55(b)(2) of the Internal Revenue Code, if the
321 taxpayer pays tax under s. 220.11(3).

322 3. In the case of a regulated investment company or real
323 estate investment trust, an amount equal to the excess of the
324 net long-term capital gain for the taxable year over the amount
325 of the capital gain dividends attributable to the taxable year.

326 4. That portion of the wages or salaries paid or incurred
327 for the taxable year which is equal to the amount of the credit
328 allowable for the taxable year under s. 220.181. This
329 subparagraph shall expire on the date specified in s. 290.016
330 for the expiration of the Florida Enterprise Zone Act.

331 5. That portion of the ad valorem school taxes paid or
332 incurred for the taxable year which is equal to the amount of
333 the credit allowable for the taxable year under s. 220.182. This
334 subparagraph shall expire on the date specified in s. 290.016
335 for the expiration of the Florida Enterprise Zone Act.

336 6. The amount taken as a credit under s. 220.195 which is
337 deductible from gross income in the computation of taxable
338 income for the taxable year.

339 7. That portion of assessments to fund a guaranty
340 association incurred for the taxable year which is equal to the
341 amount of the credit allowable for the taxable year.

342 8. In the case of a nonprofit corporation which holds a
343 pari-mutuel permit and which is exempt from federal income tax
344 as a farmers' cooperative, an amount equal to the excess of the
345 gross income attributable to the pari-mutuel operations over the
346 attributable expenses for the taxable year.

347 9. The amount taken as a credit for the taxable year under
348 s. 220.1895.

349 10. Up to nine percent of the eligible basis of any
350 designated project which is equal to the credit allowable for

351 the taxable year under s. 220.185.

352 11. Any amount taken as a credit for the taxable year
353 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The
354 addition in this subparagraph is intended to ensure that the
355 same amount is not allowed for the tax purposes of this state as
356 both a deduction from income and a credit against the tax. This
357 addition is not intended to result in adding the same expense
358 back to income more than once.

359 12. The amount taken as a credit for the taxable year
360 under s. 220.193.

361 13. The amount taken as a credit for the taxable year
362 under s. 220.196. The addition in this subparagraph is intended
363 to ensure that the same amount is not allowed for the tax
364 purposes of this state as both a deduction from income and a
365 credit against the tax. The addition is not intended to result
366 in adding the same expense back to income more than once.

367 14. The amount taken as a credit for the taxable year
368 pursuant to s. 220.198.

369 15. The amount taken as a credit for the taxable year
370 pursuant to s. 220.1915.

371 16. The amount taken as a credit for the taxable year
372 pursuant to s. 220.199.

373 17. The amount taken as a credit for the taxable year
374 pursuant to s. 220.1991.

375 18. The amount taken as a credit for the taxable year

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376 | pursuant to s. 220.197.

377 | **Section 6.** This act shall take effect July 1, 2025.