

By Senator Gruters

22-01803-25

20251792\_\_

1                   A bill to be entitled  
2           An act relating to dry sandy beaches; reenacting and  
3           amending s. 196.26, F.S.; revising the definition of  
4           the term "conservation purposes"; revising  
5           requirements for tax exemptions for certain real  
6           property; revising factors the Acquisition and  
7           Restoration Council must consider in determining  
8           whether land yields a significant public benefit, for  
9           the purposes of determining eligibility for the tax  
10          exemptions; reenacting and amending s. 259.032, F.S.;  
11          revising purposes for which the Governor and Cabinet  
12          may expend moneys appropriated by the Legislature to  
13          acquire the fee or any lesser interest in lands;  
14          amending s. 259.035, F.S.; revising the composition of  
15          the Acquisition and Restoration Council; amending s.  
16          259.036, F.S.; revising the composition of the  
17          regional land management review team; amending s.  
18          259.04, F.S.; revising the goal of a comprehensive,  
19          statewide 5-year plan to conserve, restore, and  
20          protect certain lands; amending s. 259.105, F.S.;  
21          providing legislative findings; requiring the Division  
22          of State Lands and the Office of Resilience and  
23          Coastal Protection to establish a pilot program to  
24          conduct an inventory of dry sandy beaches in  
25          preparation for a specified application; providing  
26          requirements for such inventory; reenacting s.  
27          196.011(7)(b) and (10)(c), F.S., relating to the  
28          annual application required for exemption, to  
29          incorporate the amendment made to s. 196.26, F.S., in

22-01803-25

20251792\_\_

30 a reference thereto; reenacting ss. 259.03(1),  
31 369.307(5), and 380.0666(12), F.S., relating to  
32 definitions, developments of regional impact in the  
33 Wekiva River Protection Area and land acquisition, and  
34 powers of the land authority, respectively, to  
35 incorporate the amendment made to s. 259.035, F.S., in  
36 references thereto; providing an effective date.  
37

38 Be It Enacted by the Legislature of the State of Florida:  
39

40 Section 1. Paragraph (c) of subsection (1) and subsection  
41 (4) of section 196.26, Florida Statutes, are amended, and  
42 subsection (9) of that section is reenacted, to read:

43 196.26 Exemption for real property dedicated in perpetuity  
44 for conservation purposes.—

45 (1) As used in this section:

46 (c) "Conservation purposes" means:

47 1. Serving a conservation purpose, as defined in 26 U.S.C.  
48 s. 170(h)(4)(A)(i)-(iii), for land which serves as the basis of  
49 a qualified conservation contribution under 26 U.S.C. s. 170(h);  
50 or

51 2.a. Retention of the substantial natural value of land,  
52 including woodlands, wetlands, watercourses, ponds, streams, dry  
53 sandy beaches, and natural open spaces;

54 b. Retention of such lands as suitable habitat for fish,  
55 plants, or wildlife; or

56 c. Retention of such lands' natural value for water quality  
57 enhancement or water recharge.

58 (4) Land that comprises less than 40 contiguous acres,

22-01803-25

20251792\_\_

59 excluding dry sandy beach parcels, does not qualify for the  
60 exemption provided in this section unless, in addition to  
61 meeting the other requirements of this section, the use of the  
62 land for conservation purposes is determined by the Acquisition  
63 and Restoration Council created in s. 259.035 to fulfill a  
64 clearly delineated state conservation policy and yield a  
65 significant public benefit. In making its determination of  
66 public benefit, the Acquisition and Restoration Council must  
67 give particular consideration to land that:

- 68 (a) Contains a natural sinkhole or natural spring that  
69 serves a water recharge or production function;  
70 (b) Contains a unique geological feature;  
71 (c) Provides habitat for endangered or threatened species;  
72 (d) Provides nursery habitat for marine and estuarine  
73 species;  
74 (e) Provides protection or restoration of vulnerable  
75 coastal areas;  
76 (f) Preserves natural shoreline habitat; ~~or~~  
77 (g) Provides retention of natural open space in otherwise  
78 densely built-up areas; ~~or~~  
79 (h) Contains dry sandy beaches.

80  
81 Any land approved by the Acquisition and Restoration Council  
82 under this subsection must have a management plan and a  
83 designated manager who will be responsible for implementing the  
84 management plan.

85 (9) The Acquisition and Restoration Council, created in s.  
86 259.035, shall maintain a list of nonprofit entities that are  
87 qualified to enforce the provisions of a conservation easement.

22-01803-25

20251792\_\_

88 Section 2. Paragraph (1) is added to subsection (2) of  
89 section 259.032, Florida Statutes, and subsection (1) of that  
90 section is reenacted, to read:

91 259.032 Conservation and recreation lands.—

92 (1) It is the policy of the state that the citizens of this  
93 state shall be assured public ownership of natural areas for  
94 purposes of maintaining this state's unique natural resources;  
95 protecting air, land, and water quality; promoting water  
96 resource development to meet the needs of natural systems and  
97 citizens of this state; promoting restoration activities on  
98 public lands; and providing lands for natural resource-based  
99 recreation. In recognition of this policy, it is the intent of  
100 the Legislature to provide such public lands for the people  
101 residing in urban and metropolitan areas of the state, as well  
102 as those residing in less populated, rural areas. It is the  
103 further intent of the Legislature, with regard to the lands  
104 described in paragraph (2)(c), that a high priority be given to  
105 the acquisition, restoration, and management of such lands in or  
106 near counties exhibiting the greatest concentration of  
107 population and, with regard to the lands described in subsection  
108 (2), that a high priority be given to acquiring lands or rights  
109 or interests in lands that advance the goals and objectives of  
110 the Fish and Wildlife Conservation Commission's approved species  
111 or habitat recovery plans, or lands within any area designated  
112 as an area of critical state concern under s. 380.05 which, in  
113 the judgment of the advisory council established pursuant to s.  
114 259.035, or its successor, cannot be adequately protected by  
115 application of land development regulations adopted pursuant to  
116 s. 380.05. Finally, it is the Legislature's intent that lands

22-01803-25

20251792\_\_

117 acquired for conservation and recreation purposes be managed in  
118 such a way as to protect or restore their natural resource  
119 values, and provide the greatest benefit, including public  
120 access, to the citizens of this state.

121 (2) The Governor and Cabinet, sitting as the Board of  
122 Trustees of the Internal Improvement Trust Fund, may expend  
123 moneys appropriated by the Legislature to acquire the fee or any  
124 lesser interest in lands for any of the following public  
125 purposes:

126 (a) To conserve and protect environmentally unique and  
127 irreplaceable lands that contain native, relatively unaltered  
128 flora and fauna representing a natural area unique to, or scarce  
129 within, a region of this state or a larger geographic area;

130 (b) To conserve and protect lands within designated areas  
131 of critical state concern, if the proposed acquisition relates  
132 to the natural resource protection purposes of the designation;

133 (c) To conserve and protect native species habitat or  
134 endangered or threatened species, emphasizing long-term  
135 protection for endangered or threatened species designated G-1  
136 or G-2 by the Florida Natural Areas Inventory, and especially  
137 those areas that are special locations for breeding and  
138 reproduction;

139 (d) To conserve, protect, manage, or restore important  
140 ecosystems, landscapes, and forests, if the protection and  
141 conservation of such lands is necessary to enhance or protect  
142 significant surface water, groundwater, coastal, recreational,  
143 timber, or fish or wildlife resources which cannot otherwise be  
144 accomplished through local and state regulatory programs;

145 (e) To promote water resource development that benefits

22-01803-25

20251792\_\_

146 natural systems and citizens of the state;

147 (f) To facilitate the restoration and subsequent health and  
148 vitality of the Florida Everglades;

149 (g) To provide areas, including recreational trails, for  
150 natural resource-based recreation and other outdoor recreation  
151 on any part of any site compatible with conservation purposes;

152 (h) To preserve significant archaeological or historic  
153 sites;

154 (i) To conserve urban open spaces suitable for greenways or  
155 outdoor recreation which are compatible with conservation  
156 purposes;

157 (j) To preserve agricultural lands under threat of  
158 conversion to development through less-than-fee acquisitions; ~~or~~

159 (k) To complete critical linkages through fee or less-than-  
160 fee acquisitions that will help preserve and protect the green  
161 and blue infrastructure and vital habitat for wide-ranging  
162 wildlife, such as the Florida panther, within the Florida  
163 wildlife corridor as defined in s. 259.1055(4); or

164 (l) To protect dry sandy beaches and provide areas,  
165 including public parking and ancillary facilities, related to  
166 public dry sandy beach access.

167 Section 3. Paragraphs (a) and (b) of subsection (1) of  
168 section 259.035, Florida Statutes, are amended to read:

169 259.035 Acquisition and Restoration Council.—

170 (1) There is created the Acquisition and Restoration  
171 Council.

172 (a) The council shall consist ~~be composed~~ of 12 ~~10~~ voting  
173 members, 5 ~~4~~ of whom shall be appointed by the Governor. Of  
174 these five ~~four~~ appointees, three must ~~shall~~ be from scientific

22-01803-25

20251792\_\_

175 disciplines related to land, water, or environmental sciences,  
176 ~~and~~ the fourth must ~~shall~~ have at least 5 years of experience in  
177 managing lands for both active and passive types of recreation,  
178 and the fifth must be a specialist in beach and shore  
179 preservation or the management of public dry sandy beaches. They  
180 shall serve 4-year terms, except that, initially, to provide for  
181 staggered terms, two of the appointees shall serve 2-year terms.  
182 All subsequent appointments shall be for 4-year terms. An  
183 appointee may not serve more than 6 years. The Governor may at  
184 any time fill a vacancy for the unexpired term of a member  
185 appointed under this paragraph.

186 (b) The five ~~four~~ remaining appointees shall consist ~~be~~  
187 ~~composed~~ of the Secretary of Environmental Protection, the  
188 director of the Florida Forest Service of the Department of  
189 Agriculture and Consumer Services, the executive director of the  
190 Fish and Wildlife Conservation Commission, ~~and~~ the director of  
191 the Division of Historical Resources of the Department of State,  
192 and the director of the Office of Resilience and Coastal  
193 Protection, or their respective designees.

194 Section 4. Paragraph (a) of subsection (1) of section  
195 259.036, Florida Statutes, is amended to read:

196 259.036 Management review teams.—

197 (1) To determine whether conservation, preservation, and  
198 recreation lands titled in the name of the board are being  
199 managed for purposes that are compatible with conservation,  
200 preservation, or recreation in accordance with a land management  
201 plan adopted pursuant to s. 259.032, the board, acting through  
202 the department, shall cause periodic management reviews to be  
203 conducted as follows:

22-01803-25

20251792\_\_

- 204 (a) The department shall establish a regional land  
205 management review team composed of the following members:
- 206 1. One individual who is from the county or local community  
207 in which the parcel or project is located and who is selected by  
208 the county commission in the county which is most impacted by  
209 the acquisition.
- 210 2. One individual from the Division of Recreation and Parks  
211 of the department.
- 212 3. One individual from the Florida Forest Service of the  
213 Department of Agriculture and Consumer Services.
- 214 4. One individual from the Fish and Wildlife Conservation  
215 Commission.
- 216 5. One individual from the department's district office in  
217 which the parcel is located.
- 218 6. A private land manager, preferably from the local  
219 community, mutually agreeable to the state agency  
220 representatives.
- 221 7. A member or staff from the jurisdictional water  
222 management district or local soil and water conservation  
223 district board of supervisors.
- 224 8. A member of a conservation organization.
- 225 9. One individual from the Office of Resilience and Coastal  
226 Protection.

227 Section 5. Paragraph (a) of subsection (1) of section  
228 259.04, Florida Statutes, is amended to read:

229 259.04 Board; powers and duties.—

230 (1) For projects and acquisitions selected for purchase  
231 pursuant to ss. 259.035 and 259.105:

232 (a) The board is given the responsibility, authority, and



22-01803-25

20251792\_\_

233 power to develop and execute a comprehensive, statewide 5-year  
234 plan to conserve, restore, and protect environmentally  
235 endangered lands, ecosystems, lands necessary for outdoor  
236 recreational needs, dry sandy beaches, and other lands as  
237 identified in ss. 259.032 and 259.105. This plan shall be kept  
238 current through continual reevaluation and revision. The  
239 advisory council or its successor shall assist the board in the  
240 development, reevaluation, and revision of the plan.

241 Section 6. Subsection (21) is added to section 259.105,  
242 Florida Statutes, to read:

243 259.105 The Florida Forever Act.—

244 (21) (a) The Legislature finds that Florida beaches are an  
245 extremely valuable economic and recreational resource. If this  
246 state fails to adequately prioritize the acquisition and  
247 management of public beaches, adequate provisions for such  
248 beaches will not be made to ensure public access. Therefore, the  
249 Division of State Lands and the Office of Resilience and Coastal  
250 Protection shall establish a pilot program to conduct an  
251 inventory of existing dry sandy beaches in preparation for an  
252 application to the Acquisition and Restoration Council pursuant  
253 to subsection (7). The inventory must do all of the following:

254 1. Determine the number of dry sandy beaches in this state.

255 2. Investigate the adequacy of existing public dry sandy  
256 beaches.

257 3. Identify deficiencies in existing public dry sandy  
258 beaches relating to public access and ancillary facilities.

259 4. Determine criteria for selecting and prioritizing the  
260 acquisition of privately owned beach parcels. Such selection  
261 criteria must prioritize acquiring suitable contiguous dry sandy

22-01803-25

20251792\_\_

262 beach parcels and expanding the acreage of existing dry sandy  
263 beaches in heavily populated counties.

264 5. Determine specific criteria and numeric performance  
265 standards pursuant to subsection (7).

266 (b) The Division of State Lands and the Office of  
267 Resilience and Coastal Protection shall use the inventory to  
268 prepare their application to the Acquisition and Restoration  
269 Council pursuant to subsection (7).

270 Section 7. For the purpose of incorporating the amendment  
271 made by this act to section 196.26, Florida Statutes, in  
272 references thereto, paragraph (b) of subsection (7) and  
273 paragraph (c) of subsection (10) of section 196.011, Florida  
274 Statutes, are reenacted to read:

275 196.011 Annual application required for exemption.—

276 (7)

277 (b) Once an original application for tax exemption has been  
278 granted under s. 196.26, the property owner is not required to  
279 file a renewal application until the use of the property no  
280 longer complies with the restrictions and requirements of the  
281 conservation easement.

282 (10)

283 (c) The owner of any property granted an exemption under s.  
284 196.26 shall notify the property appraiser promptly whenever the  
285 use of the property no longer complies with the restrictions and  
286 requirements of the conservation easement. If the property owner  
287 fails to so notify the property appraiser and the property  
288 appraiser determines that for any year within the preceding 10  
289 years the owner was not entitled to receive the exemption, the  
290 owner of the property is subject to taxes exempted as a result

22-01803-25

20251792\_\_

291 of the failure plus 18 percent interest per annum and a penalty  
292 of 100 percent of the taxes exempted. The provisions for tax  
293 liens in paragraph (a) apply to property granted an exemption  
294 under s. 196.26.

295 Section 8. For the purpose of incorporating the amendment  
296 made by this act to section 259.035, Florida Statutes, in a  
297 reference thereto, subsection (1) of section 259.03, Florida  
298 Statutes, is reenacted to read:

299 259.03 Definitions.—The following terms and phrases when  
300 used in this chapter shall have the meanings ascribed to them in  
301 this section, except where the context clearly indicates a  
302 different meaning:

303 (1) "Council" means that council established pursuant to s.  
304 259.035.

305 Section 9. For the purpose of incorporating the amendment  
306 made by this act to section 259.035, Florida Statutes, in a  
307 reference thereto, subsection (5) of section 369.307, Florida  
308 Statutes, is reenacted to read:

309 369.307 Developments of regional impact in the Wekiva River  
310 Protection Area; land acquisition.—

311 (5) The Department of Environmental Protection is directed  
312 to proceed to negotiate for acquisition of conservation and  
313 recreation lands projects within the Wekiva River Protection  
314 Area provided that such projects have been deemed qualified  
315 under statutory and rule criteria for purchase and have been  
316 placed on the priority list for acquisition by the advisory  
317 council created in s. 259.035 or its successor.

318 Section 10. For the purpose of incorporating the amendment  
319 made by this act to section 259.035, Florida Statutes, in a

22-01803-25

20251792\_\_

320 reference thereto, subsection (12) of section 380.0666, Florida  
321 Statutes, is reenacted to read:

322       380.0666 Powers of land authority.—The land authority shall  
323 have all the powers necessary or convenient to carry out and  
324 effectuate the purposes and provisions of this act, including  
325 the following powers, which are in addition to all other powers  
326 granted by other provisions of this act:

327       (12) To identify parcels of land within the area or areas  
328 of critical state concern that would be appropriate acquisitions  
329 by the state and recommend such acquisitions to the advisory  
330 council established pursuant to s. 259.035 or its successor.

331       Section 11. This act shall take effect July 1, 2025.