

By Senator Passidomo

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1 A reviser's bill to be entitled
2 An act relating to the Florida Statutes; repealing ss.
3 161.101(22), 161.551, 220.193, 259.10521, 288.0655(7),
4 331.3101(5)(d), 381.933, 570.441(4), 570.83,
5 717.123(3), and 1002.334, F.S., and amending ss.
6 212.20, 320.06, 402.57, and 443.131, F.S., to delete
7 provisions which have become inoperative by noncurrent
8 repeal or expiration and, pursuant to s. 11.242(5)(b)
9 and (i), F.S., may be omitted from the 2024 Florida
10 Statutes only through a reviser's bill duly enacted by
11 the Legislature; amending ss. 213.053, 220.02, 220.13,
12 377.703, 571.26, and 571.265, F.S., to conform to the
13 changes by this act; providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Subsection (22) of section 161.101, Florida
18 Statutes, is repealed.

19 Reviser's note.—The cited subsection, which relates to waiver or
20 reduction of match requirements for beaches in specified
21 counties impacted by Hurricane Ian or Hurricane Nicole, for
22 the 2023-2024 fiscal year, expired pursuant to its own
23 terms, effective July 1, 2024.

24 Section 2. Section 161.551, Florida Statutes, is repealed.
25 Reviser's note.—The cited section, which relates to public
26 financing of construction projects within the coastal
27 building zone, was repealed pursuant to its own terms,
28 effective July 1, 2024.

29 Section 3. Paragraph (d) of subsection (6) of section

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30 212.20, Florida Statutes, is amended to read:

31 212.20 Funds collected, disposition; additional powers of
32 department; operational expense; refund of taxes adjudicated
33 unconstitutionally collected.—

34 (6) Distribution of all proceeds under this chapter and ss.
35 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

36 (d) The proceeds of all other taxes and fees imposed
37 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
38 and (2)(b) shall be distributed as follows:

39 1. In any fiscal year, the greater of \$500 million, minus
40 an amount equal to 4.6 percent of the proceeds of the taxes
41 collected pursuant to chapter 201, or 5.2 percent of all other
42 taxes and fees imposed pursuant to this chapter or remitted
43 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
44 monthly installments into the General Revenue Fund.

45 2. After the distribution under subparagraph 1., 8.9744
46 percent of the amount remitted by a sales tax dealer located
47 within a participating county pursuant to s. 218.61 shall be
48 transferred into the Local Government Half-cent Sales Tax
49 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
50 transferred shall be reduced by 0.1 percent, and the department
51 shall distribute this amount to the Public Employees Relations
52 Commission Trust Fund less \$5,000 each month, which shall be
53 added to the amount calculated in subparagraph 3. and
54 distributed accordingly.

55 3. After the distribution under subparagraphs 1. and 2.,
56 0.0966 percent shall be transferred to the Local Government
57 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
58 to s. 218.65.

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59 4. After the distributions under subparagraphs 1., 2., and
60 3., 2.0810 percent of the available proceeds shall be
61 transferred monthly to the Revenue Sharing Trust Fund for
62 Counties pursuant to s. 218.215.

63 5. After the distributions under subparagraphs 1., 2., and
64 3., 1.3653 percent of the available proceeds shall be
65 transferred monthly to the Revenue Sharing Trust Fund for
66 Municipalities pursuant to s. 218.215. If the total revenue to
67 be distributed pursuant to this subparagraph is at least as
68 great as the amount due from the Revenue Sharing Trust Fund for
69 Municipalities and the former Municipal Financial Assistance
70 Trust Fund in state fiscal year 1999-2000, no municipality shall
71 receive less than the amount due from the Revenue Sharing Trust
72 Fund for Municipalities and the former Municipal Financial
73 Assistance Trust Fund in state fiscal year 1999-2000. If the
74 total proceeds to be distributed are less than the amount
75 received in combination from the Revenue Sharing Trust Fund for
76 Municipalities and the former Municipal Financial Assistance
77 Trust Fund in state fiscal year 1999-2000, each municipality
78 shall receive an amount proportionate to the amount it was due
79 in state fiscal year 1999-2000.

80 6. Of the remaining proceeds:

81 a. In each fiscal year, the sum of \$29,915,500 shall be
82 divided into as many equal parts as there are counties in the
83 state, and one part shall be distributed to each county. The
84 distribution among the several counties must begin each fiscal
85 year on or before January 5th and continue monthly for a total
86 of 4 months. If a local or special law required that any moneys
87 accruing to a county in fiscal year 1999-2000 under the then-

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88 existing provisions of s. 550.135 be paid directly to the
89 district school board, special district, or a municipal
90 government, such payment must continue until the local or
91 special law is amended or repealed. The state covenants with
92 holders of bonds or other instruments of indebtedness issued by
93 local governments, special districts, or district school boards
94 before July 1, 2000, that it is not the intent of this
95 subparagraph to adversely affect the rights of those holders or
96 relieve local governments, special districts, or district school
97 boards of the duty to meet their obligations as a result of
98 previous pledges or assignments or trusts entered into which
99 obligated funds received from the distribution to county
100 governments under then-existing s. 550.135. This distribution
101 specifically is in lieu of funds distributed under s. 550.135
102 before July 1, 2000.

103 b. The department shall distribute \$166,667 monthly to each
104 applicant certified as a facility for a new or retained
105 professional sports franchise pursuant to s. 288.1162. Up to
106 \$41,667 shall be distributed monthly by the department to each
107 certified applicant as defined in s. 288.11621 for a facility
108 for a spring training franchise. However, not more than \$416,670
109 may be distributed monthly in the aggregate to all certified
110 applicants for facilities for spring training franchises.
111 Distributions begin 60 days after such certification and
112 continue for not more than 30 years, except as otherwise
113 provided in s. 288.11621. A certified applicant identified in
114 this sub-subparagraph may not receive more in distributions than
115 expended by the applicant for the public purposes provided in s.
116 288.1162(5) or s. 288.11621(3).

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117 c. The department shall distribute up to \$83,333 monthly to
118 each certified applicant as defined in s. 288.11631 for a
119 facility used by a single spring training franchise, or up to
120 \$166,667 monthly to each certified applicant as defined in s.
121 288.11631 for a facility used by more than one spring training
122 franchise. Monthly distributions begin 60 days after such
123 certification or July 1, 2016, whichever is later, and continue
124 for not more than 20 years to each certified applicant as
125 defined in s. 288.11631 for a facility used by a single spring
126 training franchise or not more than 25 years to each certified
127 applicant as defined in s. 288.11631 for a facility used by more
128 than one spring training franchise. A certified applicant
129 identified in this sub-subparagraph may not receive more in
130 distributions than expended by the applicant for the public
131 purposes provided in s. 288.11631(3).

132 d. The department shall distribute \$15,333 monthly to the
133 State Transportation Trust Fund.

134 ~~e.(I) On or before July 25, 2021, August 25, 2021, and~~
135 ~~September 25, 2021, the department shall distribute \$324,533,334~~
136 ~~in each of those months to the Unemployment Compensation Trust~~
137 ~~Fund, less an adjustment for refunds issued from the General~~
138 ~~Revenue Fund pursuant to s. 443.131(3)(c)3. before making the~~
139 ~~distribution. The adjustments made by the department to the~~
140 ~~total distributions shall be equal to the total refunds made~~
141 ~~pursuant to s. 443.131(3)(c)3. If the amount of refunds to be~~
142 ~~subtracted from any single distribution exceeds the~~
143 ~~distribution, the department may not make that distribution and~~
144 ~~must subtract the remaining balance from the next distribution.~~

145 ~~(II) Beginning July 2022, and on or before the 25th day of~~

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146 ~~each month, the department shall distribute \$90 million monthly~~
147 ~~to the Unemployment Compensation Trust Fund.~~

148 ~~(III) If the ending balance of the Unemployment~~
149 ~~Compensation Trust Fund exceeds \$4,071,519,600 on the last day~~
150 ~~of any month, as determined from United States Department of the~~
151 ~~Treasury data, the Office of Economic and Demographic Research~~
152 ~~shall certify to the department that the ending balance of the~~
153 ~~trust fund exceeds such amount.~~

154 ~~(IV) This sub-subparagraph is repealed, and the department~~
155 ~~shall end monthly distributions under sub-sub-subparagraph (II),~~
156 ~~on the date the department receives certification under sub-sub-~~
157 ~~subparagraph (III).~~

158 e.f. Beginning July 1, 2023, in each fiscal year, the
159 department shall distribute \$27.5 million to the Florida
160 Agricultural Promotional Campaign Trust Fund under s. 571.26,
161 for further distribution in accordance with s. 571.265.

162 7. All other proceeds must remain in the General Revenue
163 Fund.

164 Reviser's note.—Amended to delete sub-subparagraph (6)(d)6.e.
165 pursuant to certification by the Office of Economic and
166 Demographic Research to the Department of Revenue on April
167 2, 2024, that the ending balance in the Unemployment
168 Compensation Trust Fund exceeded the amount specified in
169 sub-sub-subparagraph (III), thus triggering the repeal of
170 sub-subparagraph e. pursuant to sub-sub-subparagraph (IV).

171 Section 4. Section 220.193, Florida Statutes, is repealed.

172 Reviser's note.—The cited section, which relates to the Florida
173 renewable energy production tax credit, was limited to a
174 period ending June 30, 2016.

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175 Section 5. Section 259.10521, Florida Statutes, is
176 repealed.

177 Reviser's note.—The cited section, which relates to a citizen
178 support organization for the benefit of the Babcock Ranch
179 Preserve, was repealed pursuant to its own terms, effective
180 October 1, 2024.

181 Section 6. Subsection (7) of section 288.0655, Florida
182 Statutes, is repealed.

183 Reviser's note.—The cited subsection, which relates to award
184 grants from the Rural Infrastructure Fund for the 2023-2024
185 fiscal year for specified counties impacted by Hurricane
186 Idalia, expired pursuant to its own terms, effective July
187 1, 2024.

188 Section 7. Paragraph (b) of subsection (1) of section
189 320.06, Florida Statutes, is amended to read:

190 320.06 Registration certificates, license plates, and
191 validation stickers generally.—

192 (1)

193 (b)1. Registration license plates bearing a graphic symbol
194 and the alphanumeric system of identification shall be issued
195 for a 10-year period. At the end of the 10-year period, upon
196 renewal, the plate shall be replaced. The department shall
197 extend the scheduled license plate replacement date from a 6-
198 year period to a 10-year period. The fee for such replacement is
199 \$28, \$2.80 of which shall be paid each year before the plate is
200 replaced, to be credited toward the next \$28 replacement fee.
201 The fees shall be deposited into the Highway Safety Operating
202 Trust Fund. A credit or refund may not be given for any prior
203 years' payments of the prorated replacement fee if the plate is

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204 replaced or surrendered before the end of the 10-year period,
205 except that a credit may be given if a registrant is required by
206 the department to replace a license plate under s.
207 320.08056(8)(a). With each license plate, a validation sticker
208 shall be issued showing the owner's birth month, license plate
209 number, and the year of expiration or the appropriate renewal
210 period if the owner is not a natural person. The validation
211 sticker shall be placed on the upper right corner of the license
212 plate. The license plate and validation sticker shall be issued
213 based on the applicant's appropriate renewal period. The
214 registration period is 12 months, the extended registration
215 period is 24 months, and all expirations occur based on the
216 applicant's appropriate registration period. Rental vehicles
217 taxed pursuant to s. 320.08(6)(a) and rental trucks taxed
218 pursuant to s. 320.08(3)(a)-(c) and (4)(a)-(d) may elect a
219 permanent registration period, provided payment of the
220 appropriate license taxes and fees occurs annually.

221 ~~2. A vehicle that has an apportioned registration shall be~~
222 ~~issued an annual license plate and a cab card that denote the~~
223 ~~declared gross vehicle weight for each apportioned jurisdiction~~
224 ~~in which the vehicle is authorized to operate. This subparagraph~~
225 ~~expires June 30, 2024.~~

226 2.3. Beginning July 1, 2024, a vehicle registered in
227 accordance with the International Registration Plan must be
228 issued a license plate for a 3-year period. At the end of the 3-
229 year period, upon renewal, the license plate must be replaced.
230 Each license plate must include a validation sticker showing the
231 month of expiration. A cab card denoting the declared gross
232 vehicle weight for each apportioned jurisdiction must be issued

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233 annually. The fee for an original or a renewal cab card is \$28,
234 which must be deposited into the Highway Safety Operating Trust
235 Fund. If the license plate is damaged or worn, it may be
236 replaced at no charge by applying to the department and
237 surrendering the current license plate.

238 3.4. In order to retain the efficient administration of the
239 taxes and fees imposed by this chapter, the 80-cent fee increase
240 in the replacement fee imposed by chapter 2009-71, Laws of
241 Florida, is negated as provided in s. 320.0804.

242 Reviser's note.—Amended to conform to the expiration of
243 subparagraph (1)(b)2. pursuant to its own terms, effective
244 June 30, 2024.

245 Section 8. Paragraph (d) of subsection (5) of section
246 331.3101, Florida Statutes, is repealed.

247 Reviser's note.—The cited paragraph, which relates to
248 information relating to corrective action by Space Florida
249 to address findings in Auditor General Report No. 2022-049,
250 expired pursuant to its own terms, effective July 1, 2024.

251 Section 9. Section 381.933, Florida Statutes, is repealed.

252 Reviser's note.—The cited section, which relates to mammography
253 reports, was repealed pursuant to its own terms, effective
254 September 10, 2024.

255 Section 10. Section 402.57, Florida Statutes, is amended to
256 read:

257 402.57 Direct-support organization ~~organizations~~.—

258 ~~(1)~~ DEPARTMENT OF CHILDREN AND FAMILIES.—The Department of
259 Children and Families is authorized to create a direct-support
260 organization, the sole purpose of which is to support the
261 department in carrying out its purposes and responsibilities.

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- 262 (1)~~(a)~~ The direct-support organization must be:
- 263 (a)~~1.~~ A not-for-profit corporation incorporated under
- 264 chapter 617 and approved by the Department of State as a not-
- 265 for-profit corporation;
- 266 (b)~~2.~~ Organized and operated to conduct programs and
- 267 activities; to raise funds; to request and receive grants,
- 268 gifts, and bequests of moneys; to acquire, receive, hold,
- 269 invest, and administer, in its own name, securities, funds,
- 270 objects of value, or other property, real or personal; and to
- 271 make expenditures to or for the direct or indirect benefit of
- 272 the department and the individuals it serves; and
- 273 (c)~~3.~~ Determined by the department to be operating in a
- 274 manner consistent with the goals and purposes of the department,
- 275 the best interest of the state, and the needs of children and
- 276 adults served by the department.
- 277 (2)~~(b)~~ The direct-support organization shall operate under
- 278 a written contract with the department. The contract must
- 279 provide for all of the following:
- 280 (a)~~1.~~ Department approval of the articles of incorporation
- 281 and bylaws of the direct-support organization.
- 282 (b)~~2.~~ Submission of an annual budget for department
- 283 approval.
- 284 (c)~~3.~~ Certification by the department that the direct-
- 285 support organization is complying with the terms of the contract
- 286 and operating in a manner consistent with the goals and purposes
- 287 of the department and in the best interest of the state. Such
- 288 certification must be made annually and reported in the official
- 289 minutes of a meeting of the direct-support organization.
- 290 (d)~~4.~~ The reversion to the state of moneys and property

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291 held in trust by the direct-support organization for the benefit
292 of those served by the department if the department ceases to
293 exist or the reversion to the department if the direct-support
294 organization is no longer approved to operate for the
295 department, a county commission, or a circuit board or ceases to
296 exist.

297 (e)~~5.~~ The fiscal year of the direct-support organization,
298 which must begin July 1 of each year and end June 30 of the
299 following year.

300 (f)~~6.~~ The disclosure of material provisions of the
301 contract, and the distinction between the department and the
302 direct-support organization, to donors of gifts, contributions,
303 or bequests, including such disclosure on all promotional and
304 fundraising publications.

305 (3)~~(e)~~ The Secretary of Children and Families shall appoint
306 the board of directors of the direct-support organization. The
307 board members shall be appointed according to the organization's
308 bylaws.

309 (4)~~(d)~~ The department may allow, without charge,
310 appropriate use of fixed property, facilities, and personnel
311 services of the department by the direct-support organization,
312 subject to the requirements of this section. As used in this
313 section ~~subsection~~, the term "personnel services" includes full-
314 time or part-time personnel, as well as payroll processing
315 services.

316 (a)~~1.~~ The department may not allow a direct-support
317 organization to use any fixed property, facilities, or personnel
318 services of the department if the direct-support organization
319 does not provide equal membership and employment opportunities

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320 to all persons regardless of race, color, religion, sex, age, or
321 national origin.

322 (b)2- The department may prescribe any conditions with
323 which a direct-support organization must comply to use fixed
324 property, facilities, or personnel services of the department
325 and shall adopt rules prescribing those conditions and the
326 procedures by which the direct-support organization is governed.

327 (5)(e) The direct-support organization may collect, expend,
328 and provide funds for:

329 (a)1- Addressing gaps in services for the children and
330 adults served by the department.

331 (b)2- Development, implementation, and operation of
332 targeted prevention efforts.

333 (c)3- Services and activities that support the goals of the
334 department.

335 (d)4- Functions of the direct-support organization's board
336 of directors, as necessary and approved by the department.

337

338 The funds of the direct-support organization may not be used for
339 the purpose of lobbying as defined in s. 11.045.

340 (6)(f) Any moneys may be held in a separate depository
341 account in the name of the direct-support organization and
342 subject to the provisions of the contract with the department.

343 (7)(g) The direct-support organization shall provide for an
344 annual financial audit in accordance with s. 215.981.

345 (8)(h) This section subsection is repealed October 1, 2028,
346 unless reviewed and saved from repeal by the Legislature.

347 ~~(2) CHILDREN AND YOUTH CABINET. The Department of Children~~
348 ~~and Families shall establish a direct-support organization to~~

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349 ~~assist the Children and Youth Cabinet established in s. 402.56~~
350 ~~in carrying out its purposes and responsibilities, primarily~~
351 ~~regarding fostering public awareness of children and youth~~
352 ~~issues and developing new partners in the effort to serve~~
353 ~~children and youth by raising money; submitting requests for and~~
354 ~~receiving grants from the Federal Government, the state or its~~
355 ~~political subdivisions, private foundations, and individuals;~~
356 ~~and making expenditures to or for the benefit of the cabinet.~~
357 ~~The sole purpose for the direct-support organization is to~~
358 ~~support the cabinet.~~

359 ~~(a) The direct-support organization must be:~~

360 ~~1. Incorporated under chapter 617 and approved by the~~
361 ~~Department of State as a Florida corporation not for profit.~~

362 ~~2. Organized and operated to make expenditures to or for~~
363 ~~the benefit of the cabinet.~~

364 ~~3. Approved by the department to be operating for the~~
365 ~~benefit of and in a manner consistent with the goals of the~~
366 ~~cabinet and in the best interest of the state.~~

367 ~~(b) The board of directors of the direct-support~~
368 ~~organization shall consist of seven members appointed by the~~
369 ~~Governor. Each member of the board of directors shall be~~
370 ~~appointed to a 4-year term. However, for the purpose of~~
371 ~~providing staggered terms, the initial appointments shall be for~~
372 ~~either 2 years or 4 years, as determined by the Governor.~~

373 ~~(c) The direct-support organization shall operate under a~~
374 ~~written contract with the department.~~

375 ~~(d) All moneys received by the direct-support organization~~
376 ~~must be deposited into an account of the direct-support~~
377 ~~organization and shall be used in a manner consistent with the~~

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378 ~~goals of the cabinet.~~

379 ~~(e) This subsection is repealed October 1, 2024, unless~~
380 ~~reviewed and saved from repeal by the Legislature.~~

381 Reviser's note.—Amended to conform to the repeal of subsection

382 (2) pursuant to its own terms, effective October 1, 2024.

383 Section 11. Paragraph (e) of subsection (3) of section

384 443.131, Florida Statutes, is amended to read:

385 443.131 Contributions.—

386 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
387 EXPERIENCE.—

388 (e) *Assignment of variations from the standard rate.*—

389 1. As used in this paragraph, the terms "total benefit
390 payments," "benefits paid to an individual," and "benefits
391 charged to the employment record of an employer" mean the amount
392 of benefits paid to individuals multiplied by:

393 a. For benefits paid prior to July 1, 2007, 1.

394 b. For benefits paid during the period beginning on July 1,
395 2007, and ending March 31, 2011, 0.90.

396 c. For benefits paid after March 31, 2011, 1.

397 d. For benefits paid during the period beginning April 1,
398 2020, and ending December 31, 2020, 0.

399 e. For benefits paid during the period beginning January 1,
400 2021, and ending June 30, 2021, 1, except as otherwise adjusted
401 in accordance with paragraph (f).

402 2. For the calculation of contribution rates effective
403 January 1, 2012, and thereafter:

404 a. The tax collection service provider shall assign a
405 variation from the standard rate of contributions for each
406 calendar year to each eligible employer. In determining the

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407 contribution rate, varying from the standard rate to be assigned
408 each employer, adjustment factors computed under sub-sub-
409 subparagraphs (I)-(IV) are added to the benefit ratio. This
410 addition shall be accomplished in two steps by adding a variable
411 adjustment factor and a final adjustment factor. The sum of
412 these adjustment factors computed under sub-sub-subparagraphs
413 (I)-(IV) shall first be algebraically summed. The sum of these
414 adjustment factors shall next be divided by a gross benefit
415 ratio determined as follows: Total benefit payments for the 3-
416 year period described in subparagraph (b)3. are charged to
417 employers eligible for a variation from the standard rate, minus
418 excess payments for the same period, divided by taxable payroll
419 entering into the computation of individual benefit ratios for
420 the calendar year for which the contribution rate is being
421 computed. The ratio of the sum of the adjustment factors
422 computed under sub-sub-subparagraphs (I)-(IV) to the gross
423 benefit ratio is multiplied by each individual benefit ratio
424 that is less than the maximum contribution rate to obtain
425 variable adjustment factors; except that if the sum of an
426 employer's individual benefit ratio and variable adjustment
427 factor exceeds the maximum contribution rate, the variable
428 adjustment factor is reduced in order for the sum to equal the
429 maximum contribution rate. The variable adjustment factor for
430 each of these employers is multiplied by his or her taxable
431 payroll entering into the computation of his or her benefit
432 ratio. The sum of these products is divided by the taxable
433 payroll of the employers who entered into the computation of
434 their benefit ratios. The resulting ratio is subtracted from the
435 sum of the adjustment factors computed under sub-sub-

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436 subparagraphs (I)-(IV) to obtain the final adjustment factor.
437 The variable adjustment factors and the final adjustment factor
438 must be computed to five decimal places and rounded to the
439 fourth decimal place. This final adjustment factor is added to
440 the variable adjustment factor and benefit ratio of each
441 employer to obtain each employer's contribution rate. An
442 employer's contribution rate may not, however, be rounded to
443 less than 0.1 percent. In determining the contribution rate,
444 varying from the standard rate to be assigned, the computation
445 shall exclude any benefit that is excluded by the multipliers
446 under subparagraph (b)2. and subparagraph 1. The computation of
447 the contribution rate, varying from the standard rate to be
448 assigned, shall also exclude any benefit paid as a result of a
449 governmental order related to COVID-19 to close or reduce
450 capacity of a business. In addition, the contribution rate for
451 the 2021 and 2022 calendar years shall be calculated without the
452 application of the positive adjustment factor in sub-sub-
453 subparagraph (III).

454 (I) An adjustment factor for noncharge benefits is computed
455 to the fifth decimal place and rounded to the fourth decimal
456 place by dividing the amount of noncharge benefits during the 3-
457 year period described in subparagraph (b)3. by the taxable
458 payroll of employers eligible for a variation from the standard
459 rate who have a benefit ratio for the current year which is less
460 than the maximum contribution rate. For purposes of computing
461 this adjustment factor, the taxable payroll of these employers
462 is the taxable payrolls for the 3 years ending June 30 of the
463 current calendar year as reported to the tax collection service
464 provider by September 30 of the same calendar year. As used in

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465 this sub-sub-subparagraph, the term "noncharge benefits" means
466 benefits paid to an individual, as adjusted pursuant to
467 subparagraph (b)2. and subparagraph 1., from the Unemployment
468 Compensation Trust Fund which were not charged to the employment
469 record of any employer, but excluding any benefit paid as a
470 result of a governmental order related to COVID-19 to close or
471 reduce capacity of a business.

472 (II) An adjustment factor for excess payments is computed
473 to the fifth decimal place, and rounded to the fourth decimal
474 place by dividing the total excess payments during the 3-year
475 period described in subparagraph (b)3. by the taxable payroll of
476 employers eligible for a variation from the standard rate who
477 have a benefit ratio for the current year which is less than the
478 maximum contribution rate. For purposes of computing this
479 adjustment factor, the taxable payroll of these employers is the
480 same figure used to compute the adjustment factor for noncharge
481 benefits under sub-sub-subparagraph (I). As used in this sub-
482 subparagraph, the term "excess payments" means the amount of
483 benefits charged to the employment record of an employer, as
484 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,
485 during the 3-year period described in subparagraph (b)3., but
486 excluding any benefit paid as a result of a governmental order
487 related to COVID-19 to close or reduce capacity of a business,
488 less the product of the maximum contribution rate and the
489 employer's taxable payroll for the 3 years ending June 30 of the
490 current calendar year as reported to the tax collection service
491 provider by September 30 of the same calendar year. As used in
492 this sub-sub-subparagraph, the term "total excess payments"
493 means the sum of the individual employer excess payments for

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494 those employers that were eligible for assignment of a
495 contribution rate different from the standard rate.

496 (III) With respect to computing a positive adjustment
497 factor:

498 (A) Beginning January 1, 2012, if the balance of the
499 Unemployment Compensation Trust Fund on September 30 of the
500 calendar year immediately preceding the calendar year for which
501 the contribution rate is being computed is less than 4 percent
502 of the taxable payrolls for the year ending June 30 as reported
503 to the tax collection service provider by September 30 of that
504 calendar year, a positive adjustment factor shall be computed.
505 The positive adjustment factor is computed annually to the fifth
506 decimal place and rounded to the fourth decimal place by
507 dividing the sum of the total taxable payrolls for the year
508 ending June 30 of the current calendar year as reported to the
509 tax collection service provider by September 30 of that calendar
510 year into a sum equal to one-fifth of the difference between the
511 balance of the fund as of September 30 of that calendar year and
512 the sum of 5 percent of the total taxable payrolls for that
513 year. The positive adjustment factor remains in effect for
514 subsequent years until the balance of the Unemployment
515 Compensation Trust Fund as of September 30 of the year
516 immediately preceding the effective date of the contribution
517 rate equals or exceeds 4 percent of the taxable payrolls for the
518 year ending June 30 of the current calendar year as reported to
519 the tax collection service provider by September 30 of that
520 calendar year.

521 (B) Beginning January 1, 2018, and for each year
522 thereafter, the positive adjustment shall be computed by

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523 dividing the sum of the total taxable payrolls for the year
524 ending June 30 of the current calendar year as reported to the
525 tax collection service provider by September 30 of that calendar
526 year into a sum equal to one-fourth of the difference between
527 the balance of the fund as of September 30 of that calendar year
528 and the sum of 5 percent of the total taxable payrolls for that
529 year. The positive adjustment factor remains in effect for
530 subsequent years until the balance of the Unemployment
531 Compensation Trust Fund as of September 30 of the year
532 immediately preceding the effective date of the contribution
533 rate equals or exceeds 4 percent of the taxable payrolls for the
534 year ending June 30 of the current calendar year as reported to
535 the tax collection service provider by September 30 of that
536 calendar year.

537 (IV) If, beginning January 1, 2015, and each year
538 thereafter, the balance of the Unemployment Compensation Trust
539 Fund as of September 30 of the year immediately preceding the
540 calendar year for which the contribution rate is being computed
541 exceeds 5 percent of the taxable payrolls for the year ending
542 June 30 of the current calendar year as reported to the tax
543 collection service provider by September 30 of that calendar
544 year, a negative adjustment factor must be computed. The
545 negative adjustment factor shall be computed annually beginning
546 on January 1, 2015, and each year thereafter, to the fifth
547 decimal place and rounded to the fourth decimal place by
548 dividing the sum of the total taxable payrolls for the year
549 ending June 30 of the current calendar year as reported to the
550 tax collection service provider by September 30 of the calendar
551 year into a sum equal to one-fourth of the difference between

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552 the balance of the fund as of September 30 of the current
553 calendar year and 5 percent of the total taxable payrolls of
554 that year. The negative adjustment factor remains in effect for
555 subsequent years until the balance of the Unemployment
556 Compensation Trust Fund as of September 30 of the year
557 immediately preceding the effective date of the contribution
558 rate is less than 5 percent, but more than 4 percent of the
559 taxable payrolls for the year ending June 30 of the current
560 calendar year as reported to the tax collection service provider
561 by September 30 of that calendar year. The negative adjustment
562 authorized by this section is suspended in any calendar year in
563 which repayment of the principal amount of an advance received
564 from the federal Unemployment Compensation Trust Fund under 42
565 U.S.C. s. 1321 is due to the Federal Government.

566 (V) The maximum contribution rate that may be assigned to
567 an employer is 5.4 percent, except employers participating in an
568 approved short-time compensation plan may be assigned a maximum
569 contribution rate that is 1 percent greater than the maximum
570 contribution rate for other employers in any calendar year in
571 which short-time compensation benefits are charged to the
572 employer's employment record.

573 (VI) As used in this subsection, "taxable payroll" shall be
574 determined by excluding any part of the remuneration paid to an
575 individual by an employer for employment during a calendar year
576 in excess of the first \$7,000. Beginning January 1, 2012,
577 "taxable payroll" shall be determined by excluding any part of
578 the remuneration paid to an individual by an employer for
579 employment during a calendar year as described in s.
580 443.1217(2). For the purposes of the employer rate calculation

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581 that will take effect in January 1, 2012, and in January 1,
582 2013, the tax collection service provider shall use the data
583 available for taxable payroll from 2009 based on excluding any
584 part of the remuneration paid to an individual by an employer
585 for employment during a calendar year in excess of the first
586 \$7,000, and from 2010 and 2011, the data available for taxable
587 payroll based on excluding any part of the remuneration paid to
588 an individual by an employer for employment during a calendar
589 year in excess of the first \$8,500.

590 b. If the transfer of an employer's employment record to an
591 employing unit under paragraph (g) which, before the transfer,
592 was an employer, the tax collection service provider shall
593 recompute a benefit ratio for the successor employer based on
594 the combined employment records and reassign an appropriate
595 contribution rate to the successor employer effective on the
596 first day of the calendar quarter immediately after the
597 effective date of the transfer.

598 3. The tax collection service provider shall reissue rates
599 for the 2021 calendar year. However, an employer shall continue
600 to timely file its employer's quarterly reports and pay the
601 contributions due in a timely manner in accordance with the
602 rules of the Department of Commerce. The Department of Revenue
603 shall post the revised rates on its website to enable employers
604 to securely review the revised rates. For contributions for the
605 first quarter of the 2021 calendar year, if any employer remits
606 to the tax collection service provider an amount in excess of
607 the amount that would be due as calculated pursuant to this
608 paragraph, the tax collection service provider shall refund the
609 excess amount from the amount erroneously collected.

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610 Notwithstanding s. 443.141(6), refunds issued through August 31,
611 2021, for first quarter 2021 contributions must be paid from the
612 General Revenue Fund.

613 4. The tax collection service provider shall calculate and
614 assign contribution rates effective January 1, 2022, through
615 December 31, 2022, excluding any benefit charge that is excluded
616 by the multipliers under subparagraph (b)2. and subparagraph 1.;
617 without the application of the positive adjustment factor in
618 sub-sub-subparagraph 2.a.(III); and without the inclusion of any
619 benefit charge directly related to COVID-19 as a result of a
620 governmental order to close or reduce capacity of a business, as
621 determined by the Department of Commerce, for each employer who
622 is eligible for a variation from the standard rate pursuant to
623 paragraph (d). The Department of Commerce shall provide the tax
624 collection service provider with all necessary benefit charge
625 information by August 1, 2021, including specific information
626 for adjustments related to COVID-19 charges resulting from a
627 governmental order to close or reduce capacity of a business, to
628 enable the tax collection service provider to calculate and
629 issue tax rates effective January 1, 2022. The tax collection
630 service provider shall calculate and post rates for the 2022
631 calendar year by March 1, 2022.

632 ~~5. Subject to subparagraph 6., the tax collection service~~
633 ~~provider shall calculate and assign contribution rates effective~~
634 ~~January 1, 2023, through December 31, 2025, excluding any~~
635 ~~benefit charge that is excluded by the multipliers under~~
636 ~~subparagraph (b)2. and subparagraph 1.; without the application~~
637 ~~of the positive adjustment factor in sub-sub-subparagraph~~
638 ~~2.a.(III); and without the inclusion of any benefit charge~~

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639 ~~directly related to COVID-19 as a result of a governmental order~~
640 ~~to close or reduce capacity of a business, as determined by the~~
641 ~~Department of Commerce, for each employer who is eligible for a~~
642 ~~variation from the standard rate pursuant to paragraph (d). The~~
643 ~~Department of Commerce shall provide the tax collection service~~
644 ~~provider with all necessary benefit charge information by August~~
645 ~~1 of each year, including specific information for adjustments~~
646 ~~related to COVID-19 charges resulting from a governmental order~~
647 ~~to close or reduce capacity of a business, to enable the tax~~
648 ~~collection service provider to calculate and issue tax rates~~
649 ~~effective the following January.~~

650 ~~6. If the balance of the Unemployment Compensation Trust~~
651 ~~Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph~~
652 ~~5. is repealed for rates effective the following years. The~~
653 ~~Office of Economic and Demographic Research shall advise the tax~~
654 ~~collection service provider of the balance of the trust fund on~~
655 ~~June 30 by August 1 of that year. After the repeal of~~
656 ~~subparagraph 5. and notwithstanding the dates specified in that~~
657 ~~subparagraph, the tax collection service provider shall~~
658 ~~calculate and assign contribution rates for each subsequent~~
659 ~~calendar year as otherwise provided in this section.~~

660 Reviser's note.—Amended to conform to certification by the
661 Office of Economic and Demographic Research to the
662 Department of Revenue on April 2, 2024, that the ending
663 balance in the Unemployment Compensation Trust Fund
664 exceeded the amount specified in subparagraph 6., thus
665 triggering the repeal of subparagraph 5. pursuant to
666 subparagraph 6.

667 Section 12. Subsection (4) of section 570.441, Florida

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668 Statutes, is repealed.

669 Reviser's note.—The cited subsection, which relates to use of
670 specified funds from the Pest Control Trust Fund to carry
671 out the provisions of s. 570.44, expired pursuant to its
672 own terms, effective June 30, 2024.

673 Section 13. Section 570.83, Florida Statutes, is repealed.

674 Reviser's note.—The cited section, the Beef Market Development
675 Act, was repealed pursuant to its own terms, effective
676 October 1, 2024.

677 Section 14. Subsection (3) of section 717.123, Florida
678 Statutes, is repealed.

679 Reviser's note.—The cited subsection, which provides for
680 retention of specified funds for the 2022-2023 fiscal year,
681 expired pursuant to its own terms, effective July 1, 2024.

682 Section 15. Section 1002.334, Florida Statutes, is
683 repealed.

684 Reviser's note.—The cited section, which relates to the
685 Innovative Blended Learning and Real-Time Student
686 Assessment Pilot Program, expired pursuant to its own
687 terms, effective July 1, 2024.

688 Section 16. Paragraph (v) of subsection (8) of section
689 213.053, Florida Statutes, is repealed.

690 Reviser's note.—The cited paragraph, which relates to
691 information relative to s. 220.193, is repealed to conform
692 to the repeal of s. 220.193 by this act.

693 Section 17. Subsection (8) of section 220.02, Florida
694 Statutes, is amended to read:

695 220.02 Legislative intent.—

696 (8) It is the intent of the Legislature that credits

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697 against either the corporate income tax or the franchise tax be
698 applied in the following order: those enumerated in s. 631.828,
699 those enumerated in s. 220.191, those enumerated in s. 220.181,
700 those enumerated in s. 220.183, those enumerated in s. 220.182,
701 those enumerated in s. 220.1895, those enumerated in s. 220.195,
702 those enumerated in s. 220.184, those enumerated in s. 220.186,
703 those enumerated in s. 220.1845, those enumerated in s. 220.19,
704 those enumerated in s. 220.185, those enumerated in s. 220.1875,
705 those enumerated in s. 220.1876, those enumerated in s.
706 220.1877, those enumerated in s. 220.1878, ~~those enumerated in~~
707 ~~s. 220.193~~, those enumerated in former s. 288.9916, those
708 enumerated in former s. 220.1899, those enumerated in former s.
709 220.194, those enumerated in s. 220.196, those enumerated in s.
710 220.198, those enumerated in s. 220.1915, those enumerated in s.
711 220.199, those enumerated in s. 220.1991, and those enumerated
712 in s. 220.1992.

713 Reviser's note.—Amended to conform to the repeal of s. 220.193
714 by this act.

715 Section 18. Paragraph (a) of subsection (1) of section
716 220.13, Florida Statutes, is amended to read:

717 220.13 "Adjusted federal income" defined.—

718 (1) The term "adjusted federal income" means an amount
719 equal to the taxpayer's taxable income as defined in subsection
720 (2), or such taxable income of more than one taxpayer as
721 provided in s. 220.131, for the taxable year, adjusted as
722 follows:

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

724 1.a. The amount of any tax upon or measured by income,
725 excluding taxes based on gross receipts or revenues, paid or

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726 accrued as a liability to the District of Columbia or any state
727 of the United States which is deductible from gross income in
728 the computation of taxable income for the taxable year.

729 b. Notwithstanding sub-subparagraph a., if a credit taken
730 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is
731 added to taxable income in a previous taxable year under
732 subparagraph 11. and is taken as a deduction for federal tax
733 purposes in the current taxable year, the amount of the
734 deduction allowed shall not be added to taxable income in the
735 current year. The exception in this sub-subparagraph is intended
736 to ensure that the credit under s. 220.1875, s. 220.1876, s.
737 220.1877, or s. 220.1878 is added in the applicable taxable year
738 and does not result in a duplicate addition in a subsequent
739 year.

740 2. The amount of interest which is excluded from taxable
741 income under s. 103(a) of the Internal Revenue Code or any other
742 federal law, less the associated expenses disallowed in the
743 computation of taxable income under s. 265 of the Internal
744 Revenue Code or any other law, excluding 60 percent of any
745 amounts included in alternative minimum taxable income, as
746 defined in s. 55(b)(2) of the Internal Revenue Code, if the
747 taxpayer pays tax under s. 220.11(3).

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

752 4. That portion of the wages or salaries paid or incurred
753 for the taxable year which is equal to the amount of the credit
754 allowable for the taxable year under s. 220.181. This

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755 subparagraph shall expire on the date specified in s. 290.016
756 for the expiration of the Florida Enterprise Zone Act.

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

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

765 7. That portion of assessments to fund a guaranty
766 association incurred for the taxable year which is equal to the
767 amount of the credit allowable for the taxable year.

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

773 9. The amount taken as a credit for the taxable year under
774 s. 220.1895.

775 10. Up to nine percent of the eligible basis of any
776 designated project which is equal to the credit allowable for
777 the taxable year under s. 220.185.

778 11. Any amount taken as a credit for the taxable year under
779 s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The
780 addition in this subparagraph is intended to ensure that the
781 same amount is not allowed for the tax purposes of this state as
782 both a deduction from income and a credit against the tax. This
783 addition is not intended to result in adding the same expense

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784 back to income more than once.

785 ~~12. The amount taken as a credit for the taxable year under~~
786 ~~s. 220.193.~~

787 ~~13.~~ The amount taken as a credit for the taxable year under
788 s. 220.196. The addition in this subparagraph is intended to
789 ensure that the same amount is not allowed for the tax purposes
790 of this state as both a deduction from income and a credit
791 against the tax. The addition is not intended to result in
792 adding the same expense back to income more than once.

793 ~~13.14.~~ The amount taken as a credit for the taxable year
794 pursuant to s. 220.198.

795 ~~14.15.~~ The amount taken as a credit for the taxable year
796 pursuant to s. 220.1915.

797 ~~15.16.~~ The amount taken as a credit for the taxable year
798 pursuant to s. 220.199.

799 ~~16.17.~~ The amount taken as a credit for the taxable year
800 pursuant to s. 220.1991.

801 Reviser's note.—Amended to conform to the repeal of s. 220.193
802 by this act.

803 Section 19. Paragraph (n) of subsection (2) of section
804 377.703, Florida Statutes, is repealed.

805 Reviser's note.—The cited paragraph, which relates to an
806 assessment of the renewable energy production credit
807 authorized in s. 220.193, is repealed to conform to the
808 repeal of s. 220.193 by this act.

809 Section 20. Section 571.26, Florida Statutes, is amended to
810 read:

811 571.26 Florida Agricultural Promotional Campaign Trust
812 Fund.—There is hereby created the Florida Agricultural

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813 Promotional Campaign Trust Fund within the Department of
814 Agriculture and Consumer Services to receive all moneys related
815 to the Florida Agricultural Promotional Campaign. Moneys
816 deposited in the trust fund shall be appropriated for the sole
817 purpose of implementing the Florida Agricultural Promotional
818 Campaign, except for money deposited in the trust fund pursuant
819 to s. 212.20(6)(d)6.e. ~~212.20(6)(d)6.h.~~, which shall be held
820 separately and used solely for the purposes identified in s.
821 571.265.

822 Reviser's note.—Amended to conform to the redesignation of
823 existing sub-subparagraphs by s. 17, ch. 2023-173, Laws of
824 Florida, and the deletion of s. 212.20(6)(d)6.e. by this
825 act.

826 Section 21. Subsection (2) of section 571.265, Florida
827 Statutes, is amended to read:

828 571.265 Promotion of Florida thoroughbred breeding and of
829 thoroughbred racing at Florida thoroughbred tracks; distribution
830 of funds.—

831 (2) Funds deposited into the Florida Agricultural
832 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.e.
833 ~~212.20(6)(d)6.f.~~ shall be used by the department to encourage
834 the agricultural activity of breeding thoroughbred racehorses in
835 this state and to enhance thoroughbred racing conducted at
836 thoroughbred tracks in this state as provided in this section.
837 If the funds made available under this section are not fully
838 used in any one fiscal year, any unused amounts shall be carried
839 forward in the trust fund into future fiscal years and made
840 available for distribution as provided in this section.

841 Reviser's note.—Amended to conform to the deletion of s.

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842 212.20(6)(d)6.e. by this act.

843 Section 22. This act shall take effect on the 60th day
844 after adjournment sine die of the session of the Legislature in
845 which enacted.