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1  
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18 Statutes, is repealed.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 Section 161.551, Florida Statutes, is repealed.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27 building zone, was repealed pursuant to its own terms,  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)(e)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)(e)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 ~~(c) 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.