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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/11/2025	.	
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The Committee on Environment and Natural Resources (Rodriguez) recommended the following:

1           **Senate Substitute for Amendment (737514) (with title**  
2 **amendment)**

3  
4           Delete lines 64 - 258  
5 and insert:

6           Business and Professional Regulation on a form prescribed by  
7 the Department of Business and Professional Regulation no later  
8 than March 1 of the year immediately following the year of the  
9 building's LEED certification. The Department of Business and  
10 Professional Regulation may allow applications to be filed



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11 electronically. The building owner must verify the application  
12 under oath, under the penalty of perjury, and the application  
13 must contain all of the following:

14 1. Documentation evidencing the type of LEED certification  
15 that was granted for the building that is the subject of the  
16 application.

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

18 3. A statement by the building owner that, for the purpose  
19 of research, the resilient building's energy use information  
20 will be reported in every year of the 5-year credit period to  
21 the Department of Business and Professional Regulation using the  
22 ENERGY STAR Portfolio Manager. The Department of Business and  
23 Professional Regulation may publish the reported energy use  
24 information but may disclose such data only in the aggregate or  
25 individually without identifying information.

26 4. Other information the Department of Business and  
27 Professional Regulation deems necessary to make a proper review  
28 and determine eligibility.

29 (b) No later than 30 days after a building owner submits a  
30 completed application for the tax credit, the Department of  
31 Business and Professional Regulation shall do one of the  
32 following:

33 1. If the building owner is not eligible for a tax credit,  
34 notify the building owner in writing of the reasons the building  
35 owner is not entitled to a tax credit.

36 2. If the building owner is eligible for a tax credit,  
37 issue a letter to the building owner which includes the name of  
38 the taxpayer, the address of the resilient building, the amount  
39 of the tax credit as specified in subsection (3), and the tax



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40 years for which the building owner is eligible for the tax  
41 credit. The building owner must attach the letter from the  
42 Department of Business and Professional Regulation to the tax  
43 return on which the credit is claimed.

44 (c) A building owner may file only one application with the  
45 Department of Business and Professional Regulation for each  
46 resilient building, except that a building owner may file a  
47 subsequent application if the building owner's first application  
48 was denied or withdrawn because of errors or omissions in the  
49 application and the building owner corrected such errors or  
50 omissions in the subsequent application.

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

53 (a) A gold or silver BD+C LEED certification that fulfills  
54 the LEED resilience pathway, the building owner must receive a  
55 tax credit equal to \$0.50 per square foot of the building every  
56 year for 5 years.

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

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

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



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69       (4) (a) If the credit granted under this section is not  
70 fully used in any one taxable year because of insufficient tax  
71 liability on the part of the building owner, or because the  
72 building owner is not subject to tax under this chapter, the  
73 unused amount may be carried forward for a period not to exceed  
74 5 taxable years or may be transferred in accordance with  
75 paragraph (b). The carryover or transferred credit may be used  
76 in the year approved or any of the 5 subsequent taxable years  
77 when the tax imposed by this chapter for that taxable year  
78 exceeds the credit for which the building owner or transferee  
79 under paragraph (b) is eligible in that taxable year under this  
80 subsection and after applying the other credits and unused  
81 carryovers in the order provided by s. 220.02(8).

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

84       a. By written agreement to a taxpayer subject to the tax  
85 under this chapter; and

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

90       2. The written agreement required for transfer under this  
91 paragraph must:

92       a. Be filed jointly by the building owner and the  
93 transferee with the department within 30 days after the  
94 transfer, in accordance with rules adopted by the department;  
95 and

96       b. Contain all of the following information: the name,  
97 address, and taxpayer identification number for the building



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98 owner and the transferee; the amount of the credit being  
99 transferred; the taxable year in which the credit was originally  
100 earned by the building owner; and the remaining taxable years  
101 for which the credit may be claimed.

102 (5) If the recipient of the credit granted under this  
103 section in any year fails to provide the energy use information  
104 required under subparagraph (2) (a)3., the Department of Business  
105 and Professional Regulation must rescind the authorization for  
106 the credit. Within 10 days after the date on which the building  
107 owner was required to report the information, the Department of  
108 Business and Professional Regulation shall send a notice  
109 informing the recipient of the credit of the Department of  
110 Business and Professional Regulation's intent to rescind the  
111 credit. If the recipient does not provide the information within  
112 20 days after the date the notice was sent, the Department of  
113 Business and Professional Regulation must notify the department  
114 of the rescindment of the recipient's tax credit, and the  
115 department may not allow the credit to be taken.

116 (6) The department and the Department of Business and  
117 Professional Regulation shall adopt rules to implement this  
118 section.

119 Section 2. Section 553.972, Florida Statutes, is created to  
120 read:

121 553.972 Florida Resilient Building Advisory Council.—

122 (1) The Florida Resilient Building Advisory Council, an  
123 advisory council as defined in s. 20.03(7), is created adjunct  
124 to the Department of Business and Professional Regulation. The  
125 purpose of the advisory council is to provide the department and  
126 the Legislature with recommendations on policies to foster and



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127 enhance resilient buildings and hurricane resiliency in this  
128 state.

129 (2) The Department of Business and Professional Regulation  
130 shall post on its website any proposed policies from the  
131 advisory council.

132 (3) The advisory council shall be composed of the following  
133 members, who shall serve at the pleasure of their appointing  
134 authorities:

135 (a) A representative of the Florida State University, who  
136 shall serve as co-chair and be appointed by the Governor.

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

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

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

146 (e) A representative of the University of South Florida,  
147 who shall be appointed by the Speaker of the House of  
148 Representatives.

149 (f) A representative of the Florida International  
150 University International Hurricane Research Center, who shall be  
151 appointed by the President of the Senate.

152 (g) A representative of the University of Central Florida,  
153 who shall be appointed by the Speaker of the House of  
154 Representatives.

155 (h) Five members appointed by the Governor.



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156 (i) Five members appointed by the President of the Senate.

157 (j) Five members appointed by the Speaker of the House of  
158 Representatives.

159  
160 The members appointed must have specialized knowledge regarding  
161 resilient building design and construction, resilient building  
162 operations and maintenance, policy innovation and incentives,  
163 and building and community challenges.

164 (4) When appointing members under paragraphs (3) (h), (i),  
165 and (j), the Governor, the President of the Senate, and the  
166 Speaker of the House of Representatives, respectively, shall  
167 make reasonable efforts to appoint persons to the advisory  
168 council who include the following:

169 (a) Five members who are representatives of local  
170 government.

171 (b) Two members who are representatives of building codes  
172 and standards organizations.

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

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

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

177 (f) One member who is a representative of the commercial  
178 and residential property insurance industry.

179 (g) Two members who have expertise in renewable energy and  
180 energy storage systems.

181 (h) One member who has expertise in building-grid  
182 integration.

183 (5) Advisory council members must be appointed no later  
184 than August 1, 2025. Members shall serve 4-year terms, except



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185 that the initial terms must be staggered. The Governor shall  
186 initially appoint two members for a term of 4 years, two members  
187 for a term of 3 years, and two members for a term of 2 years.  
188 The President of the Senate shall initially appoint three  
189 members for a term of 4 years, three members for a term of 3  
190 years, and two members for a term of 2 years. The Speaker of the  
191 House of Representatives shall initially appoint three members  
192 for a term of 4 years, two members for a term of 3 years, and  
193 two members for a term of 2 years. Members of the advisory  
194 council shall serve without compensation but are entitled to  
195 reimbursement for per diem and travel expenses pursuant to s.  
196 112.061.

197 (6) The advisory council shall meet at the call of the co-  
198 chairs at a time and location in this state designated by the  
199 co-chairs, provided that the first meeting must occur no later  
200 than November 1, 2025, and that subsequent meetings must occur  
201 no less than semiannually thereafter.

202 (7) The department shall provide staffing and  
203 administrative assistance to the advisory council in performing  
204 its duties.

205 (8) In accordance with s. 20.052(8), this section is  
206 repealed October 2, 2028, unless reviewed and saved from repeal  
207 through reenactment by the Legislature.

208 Section 3. Paragraph (cc) is added to subsection (8) of  
209 section 213.053, Florida Statutes, is amended to read:

210 213.053 Confidentiality and information sharing.—

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

213 (cc) Information relative to s. 220.197 to the Department





214 of Business and Professional Regulation in the conduct of its  
215 official business.

216  
217 ===== T I T L E   A M E N D M E N T =====

218 And the title is amended as follows:

219       Delete lines 9 - 30

220 and insert:

221       Business and Professional Regulation by a specified  
222       date in order to claim such tax credit; authorizing  
223       the department to accept such applications  
224       electronically; specifying requirements for such  
225       applications; authorizing the department to disclose  
226       certain data that meets specified requirements;  
227       authorizing the department to publish certain data;  
228       requiring the department to take certain actions;  
229       requiring a building owner to attach a specified  
230       letter to certain tax returns; providing that a  
231       building owner may file only one application with the  
232       department; providing exceptions; specifying the  
233       amounts of the tax credit; authorizing a building  
234       owner to carry forward the unused amount of a tax  
235       credit to a subsequent tax year; authorizing the  
236       transfer of all or part of the tax credits under  
237       certain conditions; requiring the department to  
238       rescind eligibility for the tax credit under certain  
239       circumstances; requiring the Department of Revenue and  
240       the Department of Business and Professional Regulation  
241       to adopt rules; creating s. 533.972, F.S.; creating  
242       the Florida Resilient Building Advisory Council



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244

adjunct to the Business and Professional Regulation;  
providing