

By Senator Rodriguez

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1                   A bill to be entitled  
2       An act relating to resilient buildings; creating s.  
3       220.197, F.S.; defining the term "resilient building";  
4       specifying that owners of resilient buildings are  
5       eligible to receive a specified tax credit; specifying  
6       that a resilient building may qualify for such tax  
7       credit only once; requiring building owners to file a  
8       specified application with the Department of  
9       Environmental Protection by a specified date in order  
10      to claim such tax credit; authorizing the department  
11      to accept such applications electronically; specifying  
12      requirements for such applications; authorizing the  
13      department to disclose certain data that meets  
14      specified requirements; authorizing the department to  
15      publish certain data; requiring the department to take  
16      certain actions; requiring a building owner to attach  
17      a specified letter to certain tax returns; providing  
18      that a building owner may file only one application  
19      with the department; providing exceptions; specifying  
20      the amounts of the tax credit; authorizing a building  
21      owner to carry forward the unused amount of a tax  
22      credit to a subsequent tax year; authorizing the  
23      transfer of all or part of the tax credits under  
24      certain conditions; requiring the department to  
25      rescind eligibility for the tax credit under certain  
26      circumstances; requiring the Department of Revenue and  
27      the Department of Environmental Protection to adopt  
28      rules; creating s. 403.8053, F.S.; creating the  
29      Florida Resilient Building Advisory Council adjunct to

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30 the Department of Environmental Protection; providing  
31 the purpose of the advisory council; requiring the  
32 department to post certain policies on its website;  
33 providing for the duties, membership, and meetings of  
34 the advisory council; requiring the department to  
35 provide the advisory council with staffing and  
36 administrative assistance; providing for expiration of  
37 the advisory council; amending ss. 213.053, 220.02,  
38 and 220.13, F.S.; conforming provisions to changes  
39 made by the act; providing an effective date.  
40

41 Be It Enacted by the Legislature of the State of Florida:  
42

43 Section 1. Section 220.197, Florida Statutes, is created to  
44 read:

45 220.197 Resilient building tax credit program.—

46 (1) As used in this section, the term "resilient building"  
47 means any of the following:

48 (a) A building that has a Leadership in Energy and  
49 Environmental Design (LEED) certificate of silver, gold, or  
50 platinum in building design and construction (BD+C), which  
51 certificate meets the requirements for the LEED resilience  
52 pathway.

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

57 (2) For taxable years beginning on or after January 1,  
58 2026, the owner of a resilient building is eligible to receive a

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59 credit against the tax imposed by this chapter as specified in  
60 subsection (3). A resilient building may qualify for the tax  
61 credit under this section only once.

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

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

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

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

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

87 (b) No later than 30 days after a building owner submits a

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88 completed application for the tax credit, the Department of  
89 Environmental Protection shall do one of the following:

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

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

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

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

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

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

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117 for 5 years.

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

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

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

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

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

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

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146 earned by the building owner.

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

149 a. Be filed jointly by the building owner and the  
150 transferee with the department within 30 days after the  
151 transfer, in accordance with rules adopted by the department;  
152 and

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

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

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

174 Section 2. Section 403.8053, Florida Statutes, is created

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175 to read:

176 403.8053 Florida Resilient Building Advisory Council.-

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

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

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

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

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

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

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

200 (e) A representative of the University of South Florida,  
201 who shall be appointed by the Speaker of the House of  
202 Representatives.

203 (f) Five members appointed by the Governor.

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

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

207  
208 The members appointed must have specialized knowledge regarding  
209 resilient building design and construction, resilient building  
210 operations and maintenance, policy innovation and incentives,  
211 and building and community challenges.

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

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

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

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

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

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

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

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

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

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



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233 that the initial terms must be staggered. The Governor, the  
234 President of the Senate, and the Speaker of the House of  
235 Representatives shall each initially appoint three members for a  
236 term of 3 years, two members for a term of 2 years, and one  
237 member for a term of 1 year. Members of the advisory council  
238 shall serve without compensation but are entitled to  
239 reimbursement for per diem and travel expenses pursuant to s.  
240 112.061.

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

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

249 (8) This section expires June 30, 2030, unless reviewed and  
250 saved from repeal through reenactment by the Legislature.

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

253 213.053 Confidentiality and information sharing.-

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

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

259

260 Disclosure of information under this subsection shall be  
261 pursuant to a written agreement between the executive director

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262 and the agency. Such agencies, governmental or nongovernmental,  
263 shall be bound by the same requirements of confidentiality as  
264 the Department of Revenue. Breach of confidentiality is a  
265 misdemeanor of the first degree, punishable as provided by s.  
266 775.082 or s. 775.083.

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

269 220.02 Legislative intent.—

270 (8) It is the intent of the Legislature that credits  
271 against either the corporate income tax or the franchise tax be  
272 applied in the following order: those enumerated in s. 631.828,  
273 those enumerated in s. 220.191, those enumerated in s. 220.181,  
274 those enumerated in s. 220.183, those enumerated in s. 220.182,  
275 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
276 those enumerated in s. 220.184, those enumerated in s. 220.186,  
277 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
278 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
279 those enumerated in s. 220.1876, those enumerated in s.  
280 220.1877, those enumerated in s. 220.1878, those enumerated in  
281 s. 220.193, those enumerated in former s. 288.9916, those  
282 enumerated in former s. 220.1899, those enumerated in former s.  
283 220.194, those enumerated in s. 220.196, those enumerated in s.  
284 220.198, those enumerated in s. 220.1915, those enumerated in s.  
285 220.199, those enumerated in s. 220.1991, ~~and~~ those enumerated  
286 in s. 220.1992, and those enumerated in s. 220.197.

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

289 220.13 "Adjusted federal income" defined.—

290 (1) The term "adjusted federal income" means an amount

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291 equal to the taxpayer's taxable income as defined in subsection  
292 (2), or such taxable income of more than one taxpayer as  
293 provided in s. 220.131, for the taxable year, adjusted as  
294 follows:

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

296 1.a. The amount of any tax upon or measured by income,  
297 excluding taxes based on gross receipts or revenues, paid or  
298 accrued as a liability to the District of Columbia or any state  
299 of the United States which is deductible from gross income in  
300 the computation of taxable income for the taxable year.

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

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

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

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

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

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

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

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

345           9. The amount taken as a credit for the taxable year under  
346 s. 220.1895.

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

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349 the taxable year under s. 220.185.

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

357 12. The amount taken as a credit for the taxable year under  
358 s. 220.193.

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

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

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

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

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

373 18. The amount taken as a credit for the taxable year  
374 pursuant to s. 220.197.

375 Section 6. This act shall take effect July 1, 2025.