

By the Committee on Environment and Natural Resources; and
Senator Rodriguez

592-01942A-25

202562c1

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 Business
9 and Professional Regulation by a specified date in
10 order to claim such tax credit; authorizing the
11 department to accept such applications electronically;
12 specifying requirements for such applications;
13 authorizing the department to disclose certain data
14 that meets specified requirements; authorizing the
15 department to publish certain data; requiring the
16 department to take certain actions; requiring a
17 building owner to attach a specified letter to certain
18 tax returns; providing that a building owner may file
19 only one application with the department; providing
20 exceptions; specifying the amounts of the tax credit;
21 authorizing a building owner to carry forward the
22 unused amount of a tax credit to a subsequent tax
23 year; authorizing the transfer of all or part of the
24 tax credits under certain conditions; requiring the
25 department to rescind eligibility for the tax credit
26 under certain circumstances; requiring the Department
27 of Revenue and the Department of Business and
28 Professional Regulation to adopt rules; creating s.
29 553.972, F.S.; creating the Florida Resilient Building

592-01942A-25

202562c1

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

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

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

46 220.197 Resilient building tax credit program.-

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

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

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

58 (2) For taxable years beginning on or after January 1,

592-01942A-25

202562c1

59 2026, the owner of a resilient building is eligible to receive a
60 credit against the tax imposed by this chapter as specified in
61 subsection (3). A resilient building may qualify for the tax
62 credit under this section only once.

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

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

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

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

85 4. Other information the Department of Business and
86 Professional Regulation deems necessary to make a proper review
87 and determine eligibility.

592-01942A-25

202562c1

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

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

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

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

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

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

116 (b) A platinum BD+C LEED certification that fulfills the

592-01942A-25

202562c1

117 LEED resilience pathway, the building owner must receive a tax
118 credit equal to \$1 per square foot of the building every year
119 for 5 years.

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

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

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

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

143 a. By written agreement to a taxpayer subject to the tax
144 under this chapter; and

145 b. At any time after receipt of the letter of eligibility

592-01942A-25

202562c1

146 specified in subparagraph (2)(b)2., or during the 5 taxable
147 years following the taxable year the credit was originally
148 earned by the building owner.

149 2. The written agreement required for transfer under this
150 paragraph must:

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

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

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

592-01942A-25

202562c1

175 (6) The department and the Department of Business and
176 Professional Regulation shall adopt rules to implement this
177 section.

178 Section 2. Section 553.972, Florida Statutes, is created to
179 read:

180 553.972 Florida Resilient Building Advisory Council.—

181 (1) The Florida Resilient Building Advisory Council, an
182 advisory council as defined in s. 20.03(7), is created adjunct
183 to the Department of Business and Professional Regulation. The
184 purpose of the advisory council is to provide the department and
185 the Legislature with recommendations on policies to foster and
186 enhance resilient buildings and hurricane resiliency in this
187 state.

188 (2) The Department of Business and Professional Regulation
189 shall post on its website any proposed policies from the
190 advisory council.

191 (3) The advisory council shall be composed of the following
192 members, who shall serve at the pleasure of their appointing
193 authorities:

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

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

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

203 (d) A representative of the University of Miami, who shall

592-01942A-25

202562c1

204 be appointed by the President of the Senate.

205 (e) A representative of the University of South Florida,
206 who shall be appointed by the Speaker of the House of
207 Representatives.

208 (f) A representative of the Florida International
209 University International Hurricane Research Center, who shall be
210 appointed by the President of the Senate.

211 (g) A representative of the University of Central Florida,
212 who shall be appointed by the Speaker of the House of
213 Representatives.

214 (h) Five members appointed by the Governor.

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

216 (j) Five members appointed by the Speaker of the House of
217 Representatives.

218

219 The members appointed must have specialized knowledge regarding
220 resilient building design and construction, resilient building
221 operations and maintenance, policy innovation and incentives,
222 and building and community challenges.

223 (4) When appointing members under paragraphs (3) (h), (i),
224 and (j), the Governor, the President of the Senate, and the
225 Speaker of the House of Representatives, respectively, shall
226 make reasonable efforts to appoint persons to the advisory
227 council who include the following:

228 (a) Five members who are representatives of local
229 government.

230 (b) Two members who are representatives of building codes
231 and standards organizations.

232 (c) Two members who are representatives of sustainable or

592-01942A-25

202562c1

233 resilient building certification organizations.

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

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

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

238 (g) Two members who have expertise in renewable energy and
239 energy storage systems.

240 (h) One member who has expertise in building-grid
241 integration.

242 (5) Advisory council members must be appointed no later
243 than August 1, 2025. Members shall serve 4-year terms, except
244 that the initial terms must be staggered. The Governor shall
245 initially appoint two members for a term of 4 years, two members
246 for a term of 3 years, and two members for a term of 2 years.
247 The President of the Senate shall initially appoint three
248 members for a term of 4 years, three members for a term of 3
249 years, and two members for a term of 2 years. The Speaker of the
250 House of Representatives shall initially appoint three members
251 for a term of 4 years, two members for a term of 3 years, and
252 two members for a term of 2 years. Members of the advisory
253 council shall serve without compensation but are entitled to
254 reimbursement for per diem and travel expenses pursuant to s.
255 112.061.

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

261 (7) The department shall provide staffing and

592-01942A-25

202562c1

262 administrative assistance to the advisory council in performing
263 its duties.

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

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

269 213.053 Confidentiality and information sharing.—

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

272 (cc) Information relative to s. 220.197 to the Department
273 of Business and Professional Regulation in the conduct of its
274 official business.

275

276 Disclosure of information under this subsection shall be
277 pursuant to a written agreement between the executive director
278 and the agency. Such agencies, governmental or nongovernmental,
279 shall be bound by the same requirements of confidentiality as
280 the Department of Revenue. Breach of confidentiality is a
281 misdemeanor of the first degree, punishable as provided by s.
282 775.082 or s. 775.083.

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

285 220.02 Legislative intent.—

286 (8) It is the intent of the Legislature that credits
287 against either the corporate income tax or the franchise tax be
288 applied in the following order: those enumerated in s. 631.828,
289 those enumerated in s. 220.191, those enumerated in s. 220.181,
290 those enumerated in s. 220.183, those enumerated in s. 220.182,

592-01942A-25

202562c1

291 those enumerated in s. 220.1895, those enumerated in s. 220.195,
292 those enumerated in s. 220.184, those enumerated in s. 220.186,
293 those enumerated in s. 220.1845, those enumerated in s. 220.19,
294 those enumerated in s. 220.185, those enumerated in s. 220.1875,
295 those enumerated in s. 220.1876, those enumerated in s.
296 220.1877, those enumerated in s. 220.1878, those enumerated in
297 s. 220.193, those enumerated in former s. 288.9916, those
298 enumerated in former s. 220.1899, those enumerated in former s.
299 220.194, those enumerated in s. 220.196, those enumerated in s.
300 220.198, those enumerated in s. 220.1915, those enumerated in s.
301 220.199, those enumerated in s. 220.1991, ~~and~~ those enumerated
302 in s. 220.1992, and those enumerated in s. 220.197.

303 Section 5. Paragraph (a) of subsection (1) of section
304 220.13, Florida Statutes, is amended to read:

305 220.13 "Adjusted federal income" defined.—

306 (1) The term "adjusted federal income" means an amount
307 equal to the taxpayer's taxable income as defined in subsection
308 (2), or such taxable income of more than one taxpayer as
309 provided in s. 220.131, for the taxable year, adjusted as
310 follows:

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

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

317 b. Notwithstanding sub-subparagraph a., if a credit taken
318 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is
319 added to taxable income in a previous taxable year under

592-01942A-25

202562c1

320 subparagraph 11. and is taken as a deduction for federal tax
321 purposes in the current taxable year, the amount of the
322 deduction allowed shall not be added to taxable income in the
323 current year. The exception in this sub-subparagraph is intended
324 to ensure that the credit under s. 220.1875, s. 220.1876, s.
325 220.1877, or s. 220.1878 is added in the applicable taxable year
326 and does not result in a duplicate addition in a subsequent
327 year.

328 2. The amount of interest which is excluded from taxable
329 income under s. 103(a) of the Internal Revenue Code or any other
330 federal law, less the associated expenses disallowed in the
331 computation of taxable income under s. 265 of the Internal
332 Revenue Code or any other law, excluding 60 percent of any
333 amounts included in alternative minimum taxable income, as
334 defined in s. 55(b)(2) of the Internal Revenue Code, if the
335 taxpayer pays tax under s. 220.11(3).

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

340 4. That portion of the wages or salaries paid or incurred
341 for the taxable year which is equal to the amount of the credit
342 allowable for the taxable year under s. 220.181. This
343 subparagraph shall expire on the date specified in s. 290.016
344 for the expiration of the Florida Enterprise Zone Act.

345 5. That portion of the ad valorem school taxes paid or
346 incurred for the taxable year which is equal to the amount of
347 the credit allowable for the taxable year under s. 220.182. This
348 subparagraph shall expire on the date specified in s. 290.016

592-01942A-25

202562c1

349 for the expiration of the Florida Enterprise Zone Act.

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

353 7. That portion of assessments to fund a guaranty
354 association incurred for the taxable year which is equal to the
355 amount of the credit allowable for the taxable year.

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

361 9. The amount taken as a credit for the taxable year under
362 s. 220.1895.

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

366 11. Any amount taken as a credit for the taxable year under
367 s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The
368 addition in this subparagraph is intended to ensure that the
369 same amount is not allowed for the tax purposes of this state as
370 both a deduction from income and a credit against the tax. This
371 addition is not intended to result in adding the same expense
372 back to income more than once.

373 12. The amount taken as a credit for the taxable year under
374 s. 220.193.

375 13. The amount taken as a credit for the taxable year under
376 s. 220.196. The addition in this subparagraph is intended to
377 ensure that the same amount is not allowed for the tax purposes

592-01942A-25

202562c1

378 of this state as both a deduction from income and a credit
379 against the tax. The addition is not intended to result in
380 adding the same expense back to income more than once.

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

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

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

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

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

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