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1
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; revising the purposes for which a county may use
4 tax revenues derived from the tourist development tax;
5 revising certain conditions that must be satisfied for
6 a county to use certain tax revenue; amending s.
7 163.3206, F.S.; conforming a cross-reference; amending
8 s. 193.4516, F.S.; providing that tangible personal
9 property owned and operated by a citrus packinghouse
10 or processor is deemed to have a certain market value
11 under certain circumstances and for certain purposes
12 for a specified tax roll; providing definitions;
13 requiring an applicant for a certain assessment to
14 file an application with the property appraiser on or
15 before a specified date; authorizing applicants to
16 file a certain petition with the value adjustment
17 board under certain circumstances; specifying the
18 timeframe in which such petition must be filed;
19 providing for retroactive application; amending s.
20 193.461, F.S.; revising the timeframe in which certain
21 agricultural lands may be classified as agricultural
22 lands when taken out of production by a state or
23 federal eradication or quarantine program; requiring
24 that such lands continue to be classified as
25 agricultural lands and be assessed at a certain de

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26 minimis value pursuant to certain requirements;
27 revising the timeframe in which certain agricultural
28 lands continue to be classified as agricultural lands
29 and be assessed at a certain de minimis value;
30 providing applicability; amending s. 194.011, F.S.;
31 revising conditions under which the property appraiser
32 must provide a certain list to a petitioner; amending
33 s. 194.013, F.S.; increasing the maximum amount of a
34 certain filing fee; amending s. 194.014, F.S.;
35 revising the timeframe in which a refund of a certain
36 overpayment of ad valorem taxes accrues interest;
37 amending s. 194.032, F.S.; requiring that the notice
38 for scheduled appearances before the value adjustment
39 board provide certain information; requiring the board
40 to allow petitioners to appear at a hearing using
41 certain electronic or other communication equipment if
42 such petitioners request in writing to do so within a
43 specified timeframe; requiring the board to ensure
44 that all communication equipment used at hearings is
45 adequate and functional; requiring that hearings
46 remain open to the public through specified means;
47 requiring the board to establish specified uniform
48 methods; requiring petitioners to submit and transmit
49 evidence to the board in a specified manner; requiring
50 the clerk to notify specified parties of certain

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51 information; authorizing certain counties to opt out
52 of providing hearings using electronic or other
53 communication equipment; amending s. 194.171, F.S.;
54 authorizing certain taxpayers to bring a specified
55 action; providing applicability; amending s. 196.012,
56 F.S.; providing the method for determining ownership
57 of certain flight simulation training devices for a
58 specified purpose; providing applicability; amending
59 s. 196.1978, F.S.; authorizing successive owners of
60 certain property receiving a tax exemption to receive
61 such exemption in certain circumstances; authorizing
62 multifamily projects subject to a land use agreement
63 with or leased from certain housing finance
64 authorities to qualify for a specified tax exemption;
65 specifying the property receiving a certain tax
66 exemption must provide affordable housing; providing
67 that certain land leased from a nonprofit entity for a
68 specified purpose is exempt from ad valorem taxation;
69 providing applicability; creating s. 196.19781, F.S.;
70 providing that property is eligible for a specified
71 tax exemption if it meets certain conditions;
72 requiring the property appraiser to apply such tax
73 exemption in a specified manner; providing that
74 property that no longer meets certain requirements
75 loses eligibility for such tax exemption; requiring

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76 the property appraiser to make a certain
77 determination; authorizing the property appraiser to
78 request and review certain information; requiring the
79 property appraiser to take certain steps upon a
80 determination that the property was not entitled to
81 such tax exemption; providing applicability; creating
82 s. 196.19782, F.S.; providing definitions; providing
83 that property is eligible for a specified tax
84 exemption if it meets certain conditions; requiring
85 the property appraiser to apply such tax exemption in
86 a specified manner; requiring lessees to submit a
87 certain application for by a specified date to be
88 eligible to receive such exemption; requiring the
89 property appraiser to make a certain determination;
90 authorizing the property appraiser to request and
91 review certain information; providing that property
92 may lose eligibility for an exemption if such property
93 does not meet certain conditions by a specified annual
94 date; requiring the property appraiser to take certain
95 steps upon a determination that the property was not
96 entitled to such tax exemption; providing
97 applicability; providing for future repeal; amending
98 s. 196.198, F.S.; exempting from ad valorem taxes any
99 portion of property used as a child care facility that
100 has achieved Gold Seal Quality status; requiring that

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101 the lessee child care facility operator be considered
102 eligible to derive the benefit of the exemption upon a
103 specified demonstration; requiring the owner of such
104 property to make certain disclosures to the lessee
105 child care facility operator; providing applicability;
106 amending s. 201.15, F.S.; providing priority for the
107 payment of certain bonds over the requirement for the
108 payment of service charges; providing that specified
109 taxes are subject to a certain service charge;
110 removing provisions allocating a specified percentage
111 of certain monies be paid into the State Treasury for
112 a specified purpose; revising the dollar amount that
113 must be credited to the State Transportation Trust
114 Fund; revising the percentage and purposes for which
115 such money may be used; removing a requirement that a
116 specified amount of money be allocated to the Florida
117 Rail Enterprise; expanding the types of funds which
118 may not be transferred to the General Revenue Fund in
119 the General Appropriations Act; amending s. 202.19,
120 F.S.; revising the date on which specified tax rates
121 may be increased; requiring counties and
122 municipalities to prioritize certain activities when
123 using specified funds; revising the date on which
124 certain increases may be added to a specified tax;
125 amending s. 202.34, F.S.; authorizing the Department

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of Revenue to respond to certain contact initiated by a taxpayer; authorizing taxpayers to provide certain information to the department; authorizing the department to examine certain information; specifying that such examination does not commence an audit if certain conditions are met; providing construction; requiring the taxpayer to object in writing before a specified timeframe under certain circumstances; requiring that a tolling period be considered lifted for a specified timeframe if certain conditions are met; amending s. 206.42, F.S.; conforming cross-references; repealing part III of ch. 206, F.S., relating to aviation fuel; amending s. 206.9915, F.S.; conforming cross-references; amending s. 206.9925, F.S.; defining the term "aviation fuel"; amending s. 206.9942, F.S.; conforming a cross-reference; amending ss. 206.9952, 206.9955, and 206.996, F.S.; delaying certain effective dates relating to natural gas fuel retailers, taxes on natural gas fuel, and the filing of certain monthly reports, respectively; amending ss. 207.003 and 207.005, F.S.; conforming cross-references; amending s. 212.02, F.S.; revising definitions; repealing s. 212.031, F.S.; relating to tax on rental or license fee for use of real property; amending s. 212.04, F.S.; prohibiting taxes from being

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151 levied on admission to specified races; prohibiting
152 taxes from being levied on certain state park fees;
153 amending s. 212.05, F.S.; conforming a cross
154 reference; amending s. 212.054 F.S.; conforming
155 provisions to changes made by the act; amending s.
156 212.055, F.S.; authorizing certain governing boards
157 and school boards to reduce or repeal surtaxes if
158 certain conditions are met; providing applicability;
159 amending s. 212.0598, F.S.; conforming provisions to
160 changes made by the act; amending s. 212.06, F.S.;
161 defining the term "electronic database"; providing
162 that an applicant may not be required to register as a
163 dealer under certain circumstances; providing
164 construction; providing that an application must
165 include specified information and documentation;
166 requiring a forwarding agent to surrender its
167 certificate to the department under certain
168 circumstances; requiring the department to report the
169 state sales tax rate and discretionary sales surtax
170 rate in a specified system as zero for certain
171 certified addresses; providing applicability;
172 prohibiting certain dealers from collecting certain
173 taxes under certain circumstances; amending s.
174 212.0602, F.S.; defining the term "qualified
175 production services"; amending s. 212.08, F.S.;

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176 exempting from sales and use tax the retail sale of
177 specified items during a certain time period annually;
178 providing definitions; providing an exception;
179 revising definition of the term "data center";
180 revising the date after which the Department of
181 Revenue may not issue certain tax exemption
182 certificates; expanding an exemption from sales and
183 use tax for the sale of bullion; removing requirements
184 for certain recordkeeping related to such exemption;
185 expanding an exemption from sales and use tax for the
186 sale of bicycle helmets; creating an exemption from
187 sales and use tax for specified items; providing
188 definitions; exempting from sales and use tax the
189 retail sale of aviation fuel; amending s. 212.099,
190 F.S.; prohibiting the department from approving
191 certain allocations of tax credits after a specified
192 date; providing that certain payments may not be
193 reduced after a specified date; authorizing certain
194 unused earned credit to be claimed through a refund;
195 requiring the submission of certain documents by a
196 specified date to receive such a refund; prohibiting
197 the approval of certain credits in a state fiscal year
198 beginning on or after a specified date; providing for
199 future repeal; amending s. 212.12, F.S.; conforming
200 provisions to changes made by the act; amending s.

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212.13, F.S.; authorizing the department to respond to
certain contact and authorizing the taxpayer to
provide certain information to the department;
authorizing the department to examine certain
information provided by certain persons; specifying
that examination of such information does not commence
an audit under certain circumstances; providing
construction; requiring the taxpayer to object in
writing to the department before the issuance of an
assessment or the objection is waived; specifying that
the tolling period shall be considered lifted for a
specified timeframe under certain circumstances;
amending s. 212.18, F.S.; conforming provisions to
changes made by the act; amending s. 213.053, F.S.;
authorizing the Department of Revenue to share certain
information with specified persons pursuant to a
formal agreement meeting certain requirements;
amending s. 213.37, F.S.; revising the manner of
verifying exemption applications, refund applications,
and certain tax returns; repealing s. 215.212, F.S.,
relating to service charge elimination; amending s.
215.22, F.S.; providing that the Documentary Stamp
Clearing Trust Fund is not exempt from a certain
appropriation; amending s. 220.02, F.S.; revising the
order in which certain credits are intended to be

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226 applied to incorporate changes made by the act;
227 amending s. 220.03, F.S.; revising the definition of
228 the term "Internal Revenue Code"; providing
229 retroactive applicability; revising the definition of
230 the term "corporation"; providing applicability;
231 creating s. 220.18775, F.S.; providing a credit
232 against the corporate income tax under the Home Away
233 From Home Tax Credit beginning on a specified date;
234 requiring that an eligible contribution be made on or
235 before a specified date; providing that a the credit
236 is reduced by a specified calculation; authorizing the
237 credit on a consolidated return basis under certain
238 circumstances; providing applicability; specifying
239 requirements if a taxpayer applies and is approved for
240 a specified credit; amending s. 288.0001, F.S.;
241 requiring the Office of Economic and Demographic
242 Research and the Office of Program Policy and
243 Accountability to provide a detailed analysis of
244 certain economic programs created by the act; creating
245 s. 288.062, F.S.; creating the Rural Community
246 Investment Program within the Department of Commerce;
247 providing definitions; requiring, by a specified date,
248 the department to begin accepting applications for
249 approval as a rural fund; specifying requirements for
250 such applications; requiring the department to review

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such applications in a specified manner; authorizing the department to ask the applicant for additional information; requiring the department to approve or deny such applications within a specified timeframe; requiring the department to deem applications received on the same day as having been received simultaneously; requiring a reduction in investment authority under certain circumstances for a specified purpose; specifying, beginning in a specified fiscal year, the tax credit cap in each state fiscal year; prohibiting the department from approving a specified cumulative amount of tax credits; requiring the department to deny applications under certain circumstances; specifying that a tax credit certified under certain provisions cannot be taken against certain state tax liability until a specified time; requiring the department to provide a specified certification; specifying the contents of such certification; requiring the rural fund to collect investor contributions; requiring the rural fund's collected investor contributions to equal the investment authority; requiring the rural fund to send a specified notification to the department; specifying the contents of such notification; requiring the department to revoke the rural fund's certification

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276 under certain circumstances; specifying that the
277 corresponding investment authority will not count
278 toward certain tax credit limitation; requiring the
279 department to distribute revoked investment authority
280 among certain rural funds; requiring the department to
281 issue a final order approving the tax credit upon
282 receipt of certain documentation; specifying the
283 contents of such final order; requiring that the
284 amount of tax credits be equal to a certain amount;
285 requiring the department to provide the final order to
286 the rural fund and the Department of Revenue;
287 specifying that taxpayers that receive a final order
288 are vested with an earned credit against tax
289 liability; specifying the manner the taxpayer may
290 claim the credit; prohibiting the tax credit from
291 being refunded, sold, or transferred; providing
292 exceptions; providing requirements and procedures for
293 transfers of the tax credit; requiring the Department
294 of Revenue to recapture all or a portion of the tax
295 credit if certain conditions are met; requiring the
296 Department of Commerce to provide notice to certain
297 persons and the Department of Revenue of proposed
298 recapture of tax credits; specifying that the rural
299 fund has a specified timeframe to cure deficiencies
300 and avoid recapture of the tax credit; requiring the

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Department of Commerce to issue a final order of recapture if certain conditions are met; requiring that such final order be provided to certain persons and the Department of Revenue; specifying that only one correction is permitted for each rural fund during a specified period; requiring that recaptured funds be deposited into the General Revenue Fund; specifying that certain persons who submit fraudulent information are liable to the Department of Commerce or the Department of Revenue for certain costs and penalties; specifying such penalty is in addition to other penalties; requiring the Department of Commerce to provide revoked tax credits in a specified manner; requiring the department to approve remaining tax credits in a specified manner; authorizing the department to waive certain requirements if certain conditions are met; authorizing a rural fund to request a written opinion from the department; requiring the department to provide the rural fund with a determination letter within a specified timeframe; authorizing a rural fund to apply to the department to exit the program; requiring the department to approve or deny such application within a specified period of time; specifying that certain facts are sufficient evidence that the rural fund is

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326 eligible for exit; specifying requirements for a
327 notice of denial; authorizing the department to revoke
328 a tax credit certificate after the rural fund exits
329 the program; authorizing the department to take
330 certain actions to recapture tax credits; requiring
331 the department to deposit recaptured tax credits into
332 the General Revenue Fund; requiring a rural fund to
333 submit specified reports to the department at a
334 specified time; specifying the requirements of such
335 reports; specifying that rural funds that issue
336 eligible investments are deemed to be recipients of
337 state financial assistance; specifying that certain
338 entities are not subrecipients for certain purposes;
339 authorizing the department and the Department of
340 Revenue to conduct examinations; requiring the
341 Department of Commerce and the Department of Revenue
342 to adopt rules; prohibiting the Department of Commerce
343 from accepting new applications after a certain date;
344 providing an expiration date; authorizing the
345 Department of Revenue to adopt certain emergency
346 rules; providing that such rules are effective for a
347 specified length of time and may be renewed under
348 certain conditions; authorizing the Department of
349 Commerce to adopt certain emergency rules; providing
350 that such rules are effective for a specified length

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of time and may be renewed under certain conditions;
amending ss. 228.1258, 332.007, 332.009, 338.234,
339.0801, and 376.3071, F.S.; conforming provisions
and cross-references to changes made by the act;
repealing s. 341.051(6), F.S.; relating to the annual
appropriation for the New Starts Transit Program;
repealing s. 341.303(5), F.S.; relating to the
authorization to fund specified projects through the
Florida Rail Enterprise; amending s. 341.840, F.S.;
conforming a provision to changes made by the act;
amending s. 343.58, F.S.; repealing a provision
prohibiting funds dedicated to the Florida Rail
Enterprise from being used to fund the South Florida
Regional Transportation Authority; amending s. 402.62,
F.S.; specifying that a certain form is only required
to be filed in certain circumstances; creating s.
402.63, F.S.; providing definitions; requiring the
Department of Health to designate organizations
meeting specified criteria as eligible charitable
organizations for purposes of a specified tax credit;
prohibiting the department from designating certain
organizations; specifying requirements for eligible
charitable organizations receiving contributions;
specifying duties of the department; specifying a
limitation on, and application procedures for, the tax

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376 credit; specifying requirements and procedures for,
377 and restrictions on, the carryforward, conveyance,
378 transfer, assignment, and rescindment of credits;
379 specifying requirements and procedures for the
380 Department of Revenue; providing construction;
381 authorizing the Department of Revenue, the Division of
382 Alcoholic Beverages and Tobacco of the Department of
383 Business and Professional Regulation, and the
384 Department of Health to develop a cooperative
385 agreement and adopt rules; authorizing certain
386 interagency information sharing; providing
387 construction; amending s. 420.50871, F.S.; requiring
388 the Florida Housing Finance Corporation to fund,
389 subject to specific appropriation, projects under the
390 State Apartment Incentive Loan Program; removing a
391 provision authorizing the corporation to use excess
392 funds to supplement future requests for applications;
393 amending s. 550.0951, F.S.; revising the criteria for
394 certain thoroughbred permitholders to pay the tax on
395 handle for intertrack wagering; amending ss. 551.104
396 and 551.106, F.S.; providing that certain
397 permitholders may not be required to pay an annual
398 license fee as a condition for renewal beginning on a
399 specified date; amending s. 561.121, F.S.; revising
400 the distribution of funds collected from certain

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excise taxes and state license taxes; revising the amount that such distributions may not exceed; creating s. 561.12135, F.S.; providing a credit against excise taxes on certain alcoholic beverages under the Home Away From Home Tax Credit beginning on a specified date; prohibiting the credit from exceeding a certain amount; requiring the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to disregard certain tax credits for a specified purpose; providing applicability; amending s. 571.265, F.S.; removing references to the Florida Thoroughbred Breeders' Association, Inc.; revising certain funding distributions; amending s. 624.509, F.S.; revising the order in which certain credits and deductions may be taken to incorporate changes made by the act; creating s. 624.51059, F.S.; providing a credit against the insurance premium tax under the Home Away From Home Tax Credit for certain taxable years; specifying that certain insurers are not required to pay additional retaliatory tax; providing construction; providing applicability; authorizing the Department of Revenue to adopt emergency rules related to the Home Away From Home Tax Credit; providing that such emergency rules are effective for a specified period of time;

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426 authorizing such emergency rules to be renewed under
427 certain circumstances; amending s. 849.086, F.S.;
428 decreasing a specified tax rate; amending s. 1002.395,
429 F.S.; conforming a cross-reference; authorizing the
430 department to adopt certain emergency rules; providing
431 that such rules are effective for a specified length
432 of time and may be renewed under certain conditions;
433 repealing s. 45 of chapter 2024-6, Laws of Florida,
434 which amends language that would have been reverted
435 upon the expiration of certain provisions; repealing
436 ss. 11 and 16 of chapter 2023-17, Laws of Florida,
437 which create an expiration date for certain
438 amendments; amending s. 56 of chapter 2017-36, Laws of
439 Florida; revising the date by which certain enterprise
440 zone multi-phase projects must be completed; providing
441 legislative findings; requiring the Office of Economic
442 and Demographic Research to conduct a study for a
443 specified purpose; requiring the study to include
444 certain information; requiring the office to develop
445 certain findings and policy options; authorizing the
446 office to contract with certain entities to develop
447 such findings and policy options; requiring the
448 department to provide data and technical assistance to
449 the office; requiring the office to submit a specified
450 report to the President of the Senate and the Speaker

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of the House of Representatives by a specified date; providing an appropriation; exempting the retail sale of certain items related to hunting, fishing, and camping from the sales and use tax during a specified time frame; providing definitions; providing applicability; authorizing the department to adopt emergency rules; providing an appropriation; providing an appropriation to offset certain reductions in ad valorem tax revenue; authorizing affected fiscally constrained counties to apply for appropriated funds; specifying application requirements; authorizing the department to adopt emergency rules; providing for future repeal; providing effective dates.

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

Section 1. Paragraph (a) of subsection (5) of section 125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel,

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repair, improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;

b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or

c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by

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501 contract with the chambers of commerce or similar associations
502 in the county, which may include any indirect administrative
503 costs for services performed by the county on behalf of the
504 promotion agency;

505 5. To finance beach park facilities, or beach, channel,
506 estuary, or lagoon improvement, maintenance, renourishment,
507 restoration, and erosion control, including construction of
508 beach groins and shoreline protection, enhancement, cleanup, or
509 restoration of inland lakes and rivers to which there is public
510 access as those uses relate to the physical preservation of the
511 beach, shoreline, channel, estuary, lagoon, or inland lake or
512 river. However, any funds identified by a county as the local
513 matching source for beach renourishment, restoration, or erosion
514 control projects included in the long-range budget plan of the
515 state's Beach Management Plan, pursuant to s. 161.091, or funds
516 contractually obligated by a county in the financial plan for a
517 federally authorized shore protection project may not be used or
518 loaned for any other purpose. In counties of fewer than 100,000
519 population, up to 10 percent of the revenues from the tourist
520 development tax may be used for beach park facilities; ~~or~~

521 6. To acquire, construct, extend, enlarge, remodel,
522 repair, improve, maintain, operate, or finance public facilities
523 within the boundaries of the county or subcounty special taxing
524 district in which the tax is levied, if the public facilities
525 are needed to increase tourist-related business activities in

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the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:

a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), located adjacent to the Gulf of America or the Atlantic Ocean;

b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership;

c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;

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d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and

e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county; or

7. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the Y.M.C.A., or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

Section 2. Effective January 1, 2026, paragraph (a) of subsection (2) of section 163.3206, Florida Statutes, is amended to read:

163.3206 Fuel terminals.—

(2) As used in this section, the term:

(a) "Fuel" means any of the following:

1. Alternative fuel as defined in s. 525.01.
2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
3. Diesel fuel as defined in s. 206.86.

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4. Gas as defined in s. 206.9925.
5. Motor fuel as defined in s. 206.01.
6. Natural gas fuel as defined in s. 206.9951.
7. Oil as defined in s. 206.9925.
8. Petroleum fuel as defined in s. 525.01.
9. Petroleum product as defined in s. 206.9925.

Section 3. Effective upon becoming a law, section 193.4516, Florida Statutes, is amended to read:

193.4516 Assessment of citrus packinghouse ~~fruit packing~~ and processor ~~processing~~ equipment rendered unused due to ~~Hurricane Irma or~~ citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2025 ~~2018~~ tax roll only, tangible personal property owned and operated by a citrus packinghouse ~~fruit packing~~ or processor ~~processing facility~~ is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to ~~the effects of Hurricane Irma or to~~ citrus greening.

(2) As used in this section, the term:

(a) "Citrus" has the same meaning as provided in s. 581.011 ~~s. 581.011(7)~~.

(b) "Packinghouse" has the same meaning as provided in s. 601.03.

(c) "Processor" has the same meaning as provided in s. 601.03.

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(3) For assessment pursuant to this section, an applicant must file an application with the property appraiser on or before August 1, 2025.

(4) If the property appraiser denies an application, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board which requests that the tangible personal property be assessed pursuant to this section. Such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2025 calendar year of the notice required under s. 194.011(1).

Section 4. (1) The amendments made by this act to s. 193.4516, Florida Statutes, apply retroactively to January 1, 2025.

(2) This section shall take effect upon becoming a law.

Section 5. Effective upon becoming a law, paragraph (a) of subsection (7) of section 193.461, Florida Statutes, is amended to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 10 ~~5~~ years after the date of execution of a compliance agreement between the landowner and the

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626 Department of Agriculture and Consumer Services or a federal
627 agency, as applicable, pursuant to such program or successor
628 programs. Lands under these programs which are converted to
629 fallow or otherwise nonincome-producing uses shall continue to
630 be classified as agricultural lands and shall be assessed at a
631 de minimis value of up to \$50 per acre on a single-year
632 assessment methodology while fallow or otherwise used for
633 nonincome-producing purposes pursuant to the requirements of the
634 compliance agreement. Lands under these programs which are
635 replanted in citrus pursuant to the requirements of the
636 compliance agreement shall continue to be classified as
637 agricultural lands and shall be assessed at a de minimis value
638 of up to \$50 per acre, on a single-year assessment methodology,
639 for 10 years after the date of execution of a compliance ~~during~~
640 ~~the 5-year term of~~ agreement. However, lands converted to other
641 income-producing agricultural uses permissible under such
642 programs shall be assessed pursuant to this section. Land under
643 a mandated eradication or quarantine program which is diverted
644 from an agricultural to a nonagricultural use shall be assessed
645 under s. 193.011.

646 Section 6. (1) The amendments made by this act to s.
647 193.461(7), Florida Statutes, apply to agricultural lands that
648 have been taken out of production and are eligible to receive a
649 de minimis assessment on or after July 1, 2025.

650 (2) This section shall take effect upon becoming a law.

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651 Section 7. Effective September 1, 2025, paragraph (b) of
652 subsection (4) and paragraph (a) of subsection (5) of section
653 194.011, Florida Statutes, are amended to read:

654 194.011 Assessment notice; objections to assessments.—

655 (4)

656 (b) At least 15 ~~No later than 7~~ days before the hearing,
657 ~~if the petitioner has provided the information required under~~
658 ~~paragraph (a), and if requested in writing by the petitioner,~~
659 the property appraiser shall provide to the petitioner a list of
660 evidence to be presented at the hearing, together with copies of
661 all documentation to be considered by the value adjustment board
662 and a summary of evidence to be presented by witnesses. The
663 evidence list must contain the property appraiser's property
664 record card. Failure of the property appraiser to timely comply
665 with the requirements of this paragraph shall result in a
666 rescheduling of the hearing.

667 (5) (a) The department shall by rule prescribe uniform
668 procedures for hearings before the value adjustment board which
669 include requiring:

670 1. Procedures for the exchange of information and evidence
671 by the property appraiser and the petitioner consistent with
672 subsection (4) and s. 194.032.

673 2. That the value adjustment board hold an organizational
674 meeting for the purpose of making these procedures available to
675 petitioners.

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676 Section 8. Subsection (1) of section 194.013, Florida
677 Statutes, is amended to read:

678 194.013 Filing fees for petitions; disposition; waiver.—

679 (1) If required by resolution of the value adjustment
680 board, a petition filed pursuant to s. 194.011 shall be
681 accompanied by a filing fee to be paid to the clerk of the value
682 adjustment board in an amount determined by the board not to
683 exceed \$50 ~~\$15~~ for each separate parcel of property, real or
684 personal, covered by the petition and subject to appeal.

685 However, such filing fee may not be required with respect to an
686 appeal from the disapproval of homestead exemption under s.

687 196.151 or from the denial of tax deferral under s. 197.2425.

688 Only a single filing fee shall be charged under this section as
689 to any particular parcel of real property or tangible personal
690 property account despite the existence of multiple issues and
691 hearings pertaining to such parcel or account. For joint
692 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a
693 single filing fee shall be charged. Such fee shall be calculated
694 as the cost of the special magistrate for the time involved in
695 hearing the joint petition and shall not exceed \$5 per parcel of
696 real property or tangible property account. Such fee is to be
697 proportionately paid by affected parcel owners.

698 Section 9. Subsection (2) of section 194.014, Florida
699 Statutes, is amended to read:

700 194.014 Partial payment of ad valorem taxes; proceedings

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before value adjustment board.—

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes would have become ~~became~~ delinquent pursuant to s. 197.333 until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322. For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

Section 10. Effective January 1, 2026, paragraphs (b) and

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726 (c) of subsection (2) of section 194.032, Florida Statutes, are
727 redesignated as paragraphs (c) and (d), respectively, a new
728 paragraph (b) is added to that subsection, and paragraph (a) of
729 that subsection is amended, to read:

730 194.032 Hearing purposes; timetable.—

731 (2)(a) The clerk of the governing body of the county shall
732 prepare a schedule of appearances before the board based on
733 petitions timely filed with him or her. The clerk shall notify
734 each petitioner of the scheduled time of his or her appearance
735 at least 25 calendar days before the day of the scheduled
736 appearance. The notice must indicate whether the petition has
737 been scheduled to be heard at a particular time or during a
738 block of time. If the petition has been scheduled to be heard
739 within a block of time, the beginning and ending of that block
740 of time must be indicated on the notice; however, as provided in
741 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
742 more than a reasonable time, not to exceed 2 hours, after the
743 beginning of the block of time. The notice must also provide
744 information for the petitioner to appear at the hearing using
745 electronic or other communication equipment if the county has
746 not opted out as provided in paragraph (b). The property
747 appraiser must provide a copy of the property record card
748 containing information relevant to the computation of the
749 current assessment, with confidential information redacted, to
750 the petitioner upon receipt of the petition from the clerk

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751 regardless of whether the petitioner initiates evidence
752 exchange, unless the property record card is available online
753 from the property appraiser, in which case the property
754 appraiser must notify the petitioner that the property record
755 card is available online. The petitioner and the property
756 appraiser may each reschedule the hearing a single time for good
757 cause. As used in this paragraph, the term "good cause" means
758 circumstances beyond the control of the person seeking to
759 reschedule the hearing which reasonably prevent the party from
760 having adequate representation at the hearing. If the hearing is
761 rescheduled by the petitioner or the property appraiser, the
762 clerk shall notify the petitioner of the rescheduled time of his
763 or her appearance at least 15 calendar days before the day of
764 the rescheduled appearance, unless this notice is waived by both
765 parties.

766 (b)1. The value adjustment board must allow the petitioner
767 to appear at a hearing using electronic or other communication
768 equipment if a petitioner submits a written request to appear in
769 such manner at least 10 calendar days before the date of the
770 hearing. The clerk must ensure that all parties are notified of
771 such written request.

772 2. The board must ensure that the equipment is adequate
773 and functional for allowing clear communication among the
774 participants and for creating the hearing records required by
775 law. The hearing must be open to the public either by providing

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776 the ability for interested members of the public to join the
777 hearing electronically or to monitor the hearing at the location
778 of the board. The board must establish a uniform method for
779 swearing witnesses; receiving evidence submitted by a petitioner
780 and presenting evidence, before, during, or after the hearing;
781 and placing testimony on the record.

782 3. The petitioner must submit and transmit evidence to the
783 board in a format that can be processed, viewed, printed, and
784 archived.

785 4. Counties having a population of less than 75,000 may
786 opt out of providing a hearing using electronic or other
787 communication equipment under this paragraph. In any county in
788 which the board has opted out under this subparagraph, the clerk
789 shall promptly notify any petitioner requesting a hearing using
790 electronic or other communication equipment of such opt out.

791 Section 11. Subsection (2) of section 194.171, Florida
792 Statutes, is amended to read:

793 194.171 Circuit court to have original jurisdiction in tax
794 cases.—

795 (2)(a) No action shall be brought to contest a tax
796 assessment after 60 days from the date the assessment being
797 contested is certified for collection under s. 193.122(2), or
798 after 60 days from the date a decision is rendered concerning
799 such assessment by the value adjustment board if a petition
800 contesting the assessment had not received final action by the

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value adjustment board prior to extension of the roll under s.
197.323.

(b) Notwithstanding paragraph (a), the taxpayer that
received a final action by the value adjustment board may bring
an action within 30 days after recertification by the property
appraiser under s. 193.122(3) if the roll was extended pursuant
to s. 197.323.

Section 12. The amendments made by this act to s. 194.171,
Florida Statutes, first apply to the 2026 tax roll.

Section 13. Subsection (6) of section 196.012, Florida
Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the
following terms are defined as follows, except where the context
clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function
shall be deemed to be served or performed when the lessee under
any leasehold interest created in property of the United States,
the state or any of its political subdivisions, or any
municipality, agency, special district, authority, or other
public body corporate of the state is demonstrated to perform a
function or serve a governmental purpose which could properly be
performed or served by an appropriate governmental unit or which
is demonstrated to perform a function or serve a purpose which
would otherwise be a valid subject for the allocation of public
funds. For purposes of the preceding sentence, an activity

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undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or

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851 beach is deemed a use that serves a governmental, municipal, or
852 public purpose or function when access to the property is open
853 to the general public with or without a charge for admission. If
854 property deeded to a municipality by the United States is
855 subject to a requirement that the Federal Government, through a
856 schedule established by the Secretary of the Interior, determine
857 that the property is being maintained for public historic
858 preservation, park, or recreational purposes and if those
859 conditions are not met the property will revert back to the
860 Federal Government, then such property shall be deemed to serve
861 a municipal or public purpose. The term "governmental purpose"
862 also includes a direct use of property on federal lands in
863 connection with the Federal Government's Space Exploration
864 Program or spaceport activities as defined in s. 212.02(22).
865 Real property and tangible personal property owned by the
866 Federal Government or Space Florida and used for defense and
867 space exploration purposes or which is put to a use in support
868 thereof shall be deemed to perform an essential national
869 governmental purpose and shall be exempt. "Owned by the lessee"
870 as used in this chapter does not include personal property,
871 buildings, or other real property improvements used for the
872 administration, operation, business offices and activities
873 related specifically thereto in connection with the conduct of
874 an aircraft full service fixed based operation which provides
875 goods and services to the general aviation public in the

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876 promotion of air commerce provided that the real property is
877 designated as an aviation area on an airport layout plan
878 approved by the Federal Aviation Administration. For purposes of
879 determination of "ownership," buildings and other real property
880 improvements which will revert to the airport authority or other
881 governmental unit upon expiration of the term of the lease shall
882 be deemed "owned" by the governmental unit and not the lessee.
883 Also, for purposes of determination of ownership under this
884 section or s. 196.199(5), flight simulation training devices
885 qualified by the Federal Aviation Administration, and the
886 equipment and software necessary for the operation of such
887 devices, shall be deemed "owned" by a governmental unit and not
888 the lessee if such devices will revert to that governmental unit
889 upon the expiration of the term of the lease, provided the
890 governing body of the governmental unit has approved the lease
891 in writing. Providing two-way telecommunications services to the
892 public for hire by the use of a telecommunications facility, as
893 defined in s. 364.02(14), and for which a certificate is
894 required under chapter 364 does not constitute an exempt use for
895 purposes of s. 196.199, unless the telecommunications services
896 are provided by the operator of a public-use airport, as defined
897 in s. 332.004, for the operator's provision of
898 telecommunications services for the airport or its tenants,
899 concessionaires, or licensees, or unless the telecommunications
900 services are provided by a public hospital.

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901 Section 14. The amendments made by this act to s. 196.012,
902 Florida Statutes, first apply to the 2026 tax roll.

903 Section 15. Paragraph (o) of subsection (3) and paragraph
904 (b) of subsection (4) of section 196.1978, Florida Statutes, are
905 amended to read:

906 196.1978 Affordable housing property exemption.—

907 (3)

908 (o)1. Beginning with the 2025 tax roll, a taxing authority
909 may elect, upon adoption of an ordinance or resolution approved
910 by a two-thirds vote of the governing body, not to exempt
911 property under sub-subparagraph (d)1.a. located in a county
912 specified pursuant to subparagraph 2., subject to the conditions
913 of this paragraph.

914 2. A taxing authority must make a finding in the ordinance
915 or resolution that the most recently published Shimberg Center
916 for Housing Studies Annual Report, prepared pursuant to s.
917 420.6075, identifies that a county that is part of the
918 jurisdiction of the taxing authority is within a metropolitan
919 statistical area or region where the number of affordable and
920 available units in the metropolitan statistical area or region
921 is greater than the number of renter households in the
922 metropolitan statistical area or region for the category
923 entitled "0-120 percent AMI."

924 3. An election made pursuant to this paragraph may apply
925 only to the ad valorem property tax levies imposed within a

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county specified pursuant to subparagraph 2. by the taxing authority making the election.

4. The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be renewed prior to its expiration pursuant to this paragraph.

5. The taxing authority proposing to make an election under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption.

6. The taxing authority must provide to the property appraiser the adopted ordinance or resolution or renewal thereof by the effective date of the ordinance or resolution or renewal thereof.

7. Notwithstanding an ordinance or resolution or renewal thereof adopted pursuant to this paragraph, ~~a property in owner~~ of a multifamily project that received ~~who was granted~~ an exemption pursuant to sub-subparagraph (d)1.a. before the adoption or renewal of such ordinance or resolution may continue to receive such exemption for each subsequent consecutive year that the same property owner or each successive owner applies for and is granted the exemption.

(4)

(b) The multifamily project must:

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951 1. Be composed of an improvement to land where an
952 improvement did not previously exist or the construction of a
953 new improvement where an old improvement was removed, which was
954 substantially completed within 2 years before the first
955 submission of an application for exemption under this
956 subsection. For purposes of this subsection, the term
957 "substantially completed" has the same definition as in s.
958 192.042(1).

959 2. Contain more than 70 units that are used to provide
960 affordable housing to natural persons or families meeting the
961 extremely-low-income, very-low-income, or low-income limits
962 specified in s. 420.0004.

963 3. Be subject to a land use restriction agreement with the
964 Florida Housing Finance Corporation, or a housing finance
965 authority pursuant to part IV of chapter 159, recorded in the
966 official records of the county in which the property is located
967 that requires that the property be used for 99 years to provide
968 affordable housing to natural persons or families meeting the
969 extremely-low-income, very-low-income, low-income, or moderate-
970 income limits specified in s. 420.0004. The agreement must
971 include a provision for a penalty for ceasing to provide
972 affordable housing under the agreement before the end of the
973 agreement term that is equal to 100 percent of the total amount
974 financed by the corporation, or a housing finance authority
975 pursuant to part IV of chapter 159, multiplied by each year

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976 remaining in the agreement. The agreement may be terminated or
977 modified without penalty if the exemption under this subsection
978 is repealed.

979
980 The property is no longer eligible for this exemption if the
981 property no longer serves extremely-low-income, very-low-income,
982 or low-income persons pursuant to the recorded agreement.

983 Section 16. Effective January 1, 2026, paragraph (b) of
984 subsection (1) of section 196.1978, Florida Statutes, is amended
985 to read:

986 196.1978 Affordable housing property exemption.—

987 (1)

988 (b)1. Land that is owned entirely, or is leased from a
989 housing finance authority pursuant to part IV of chapter 159, by
990 a nonprofit entity that is a corporation not for profit,
991 qualified as charitable under s. 501(c)(3) of the Internal
992 Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1
993 C.B. 717, and is leased for a minimum of 99 years for the
994 purpose of, and is predominantly used for, providing affordable
995 housing to natural persons or families meeting the extremely-
996 low-income, very-low-income, low-income, or moderate-income
997 limits specified in s. 420.0004 is exempt from ad valorem
998 taxation.

999 2. Land leased pursuant to this paragraph that is assigned
1000 or subleased from a nonprofit entity to an extremely-low-income,

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very-low-income, low-income, or moderate-income person or persons as defined in s. 420.0004 for such person's or persons' own use as affordable housing is exempt from ad valorem taxation.

3. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land.

4. This paragraph ~~first applies to the 2024 tax roll and~~ is repealed December 31, 2059.

Section 17. The amendments made by this act to s. 196.1978(1)(b) and (4)(b), Florida Statutes, first apply to the 2026 tax roll.

Section 18. Section 196.19781, Florida Statutes, is created to read:

196.19781 Affordable housing exemption for properties owned by this state.—

(1) Portions of property used to provide more than 70 units of affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 are considered property owned by an exempt entity and used for a charitable purpose and are exempt from ad valorem tax if:

(a) The land upon which improvements have been made is

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1026 owned by this state;

1027 (b) The property is subject to a lease or restrictive use
1028 agreement recorded in the official records of the county in
1029 which the property is located which requires the property to be
1030 used to provide affordable housing for at least 60 years; and

1031 (c) The owner or operator of the property applies to
1032 receive the exemption each year by March 1.

1033 (2) The property appraiser shall apply the exemption to
1034 the proportionate share of the residential common areas,
1035 including the land, fairly attributable to the portion of the
1036 property providing affordable housing under this section.

1037 (3) Property that does not provide at least 70 units of
1038 affordable housing to natural persons or families meeting the
1039 income limits specified in subsection (1) on January 1 of any
1040 year is no longer eligible for this exemption.

1041 (4) The property appraiser shall determine whether the
1042 applicant meets all of the requirements of this section and is
1043 entitled to an exemption. A property appraiser may request and
1044 review additional information necessary to make such
1045 determination.

1046 (5) If the property appraiser determines that for any year
1047 during the immediately previous 10 years a property that was not
1048 entitled to an exemption under this section was granted such an
1049 exemption, the property appraiser must serve upon the operator a
1050 notice of intent to record in the public records of the county a

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notice of tax lien against any property owned by that operator
in the county, and that property must be identified in the
notice of tax lien. Any property owned by the operator and
situated in this state is subject to the taxes exempted by the
improper exemption, plus a penalty of 50 percent of the unpaid
taxes for each year and interest at a rate of 15 percent per
annum. If an exemption is improperly granted as a result of a
clerical mistake or an omission by the property appraiser, the
property improperly receiving the exemption may not be assessed
a penalty or interest.

Section 19. The exemption created by this act in s.
196.19781, Florida Statutes, first applies to the 2026 tax roll.

Section 20. Section 196.19782, Florida Statutes, is
created to read:

196.19782 Exemption for affordable housing on governmental
property.—

(1) As used in this section, the term:

(a) "Governmental entity" means a state government body or
agency, a political subdivision, or the Federal Government.

(b) "Newly constructed" means an improvement to real
property which was substantially completed after July 1, 2025,
and within 5 years before the date of an applicant's first
request for an exemption pursuant to this section.

(c) "Substantially completed" has the same meaning as in
s. 192.042(1).

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1076 (2) Notwithstanding ss. 196.195 and 196.196, portions of
1077 property in a multifamily project are considered property used
1078 for a charitable purpose and are eligible to receive an ad
1079 valorem property tax exemption if such portions meet all of the
1080 following conditions:

1081 (a) Provide affordable housing to natural persons or
1082 families meeting the extremely-low-income, very-low-income, low-
1083 income, or moderate-income limits specified in s. 420.0004.

1084 (b) Are within a newly constructed multifamily project
1085 that contains more than 70 units dedicated to housing natural
1086 persons or families meeting the extremely-low-income, very-low-
1087 income, low-income, or moderate-income limits specified in s.
1088 420.0004.

1089 (c) Are located on real property owned by a governmental
1090 entity and subject to a lease or restrictive use agreement
1091 recorded in the official records of the county in which the
1092 property is located that requires the property to be leased for
1093 at least 30 years from the governmental entity for the purpose
1094 of, and predominantly used for, providing housing to natural
1095 persons or families meeting the extremely-low-income, very-low-
1096 income, low-income, or moderate-income limits specified in s.
1097 420.0004.

1098 (3) The property appraiser shall exempt the assessed value
1099 of the units in multifamily projects that meet the requirements
1100 of this section. When determining the value of a unit for

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1101 purposes of applying an exemption under this section, the
1102 property appraiser must include in such valuation the
1103 proportionate share of the residential common areas, including
1104 the land, fairly attributable to such unit.

1105 (4) To be eligible to receive an exemption under this
1106 section, a lessee must submit an application on a form
1107 prescribed by the Department of Revenue by March 1 for the
1108 exemption. The property appraiser shall review the application
1109 and determine whether the applicant meets all of the
1110 requirements of this section and is entitled to an exemption. A
1111 property appraiser may request and review additional information
1112 necessary to make such determination.

1113 (5) Property that does not provide at least 70 units of
1114 affordable housing to natural persons or families meeting the
1115 income limits specified in this section on January 1 of any year
1116 is no longer eligible for this exemption.

1117 (6) If the property appraiser determines that for any year
1118 during the immediately previous 10 years a person who was not
1119 entitled to an exemption under this section was granted such an
1120 exemption, the property appraiser must serve upon such person a
1121 notice of intent to record in the public records of the county a
1122 notice of tax lien against any property owned by that person in
1123 the county, and that property must be identified in the notice
1124 of tax lien. Any property owned by the taxpayer and situated in
1125 this state is subject to the taxes exempted by the improper

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exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(7) This section first applies to the 2026 tax roll and is repealed December 31, 2061.

Section 21. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is

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1151 presumed to be an educational use of such property and is exempt
1152 from ad valorem taxation to the extent of such use. Property
1153 used exclusively for educational purposes shall be deemed owned
1154 by an educational institution if the entity owning 100 percent
1155 of the educational institution is owned by the identical persons
1156 who own the property, or if the entity owning 100 percent of the
1157 educational institution and the entity owning the property are
1158 owned by the identical natural persons, or if the educational
1159 institution is a lessee that owns the leasehold interest in a
1160 bona fide lease for a nominal amount per year having an original
1161 term of 98 years or more. Land, buildings, and other
1162 improvements to real property used exclusively for educational
1163 purposes shall be deemed owned by an educational institution if
1164 the entity owning 100 percent of the land is a nonprofit entity
1165 and the land is used, under a ground lease or other contractual
1166 arrangement, by an educational institution that owns the
1167 buildings and other improvements to the real property, is a
1168 nonprofit entity under s. 501(c)(3) of the Internal Revenue
1169 Code, and provides education limited to students in
1170 prekindergarten through grade 8. Land, buildings, and other
1171 improvements to real property used exclusively for educational
1172 purposes are deemed owned by an educational institution if the
1173 educational institution that currently uses the land, buildings,
1174 and other improvements for educational purposes received the
1175 exemption under this section on the same property in any 10

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1176 consecutive prior years, or, is an educational institution
 1177 described in s. 212.0602, and, under a lease, the educational
 1178 institution is responsible for any taxes owed and for ongoing
 1179 maintenance and operational expenses for the land, buildings,
 1180 and other improvements. For such leasehold properties, the
 1181 educational institution shall receive the full benefit of the
 1182 exemption. The owner of the property shall disclose to the
 1183 educational institution the full amount of the benefit derived
 1184 from the exemption and the method for ensuring that the
 1185 educational institution receives the benefit. Any portion of
 1186 real property used by a child care facility that has achieved
 1187 Gold Seal Quality status under s. 1002.945 is deemed owned by
 1188 such facility and used for an educational purpose if, under a
 1189 lease, the operator of a facility is responsible for payment of
 1190 ad valorem taxes. The owner of such property shall disclose to
 1191 the lessee child care facility operator the total amount of the
 1192 benefit derived from the exemption and the method for ensuring
 1193 that the operator receives the benefit. Notwithstanding ss.
 1194 196.195 and 196.196, property owned by a house of public worship
 1195 and used by an educational institution for educational purposes
 1196 limited to students in preschool through grade 8 shall be exempt
 1197 from ad valorem taxes. If legal title to property is held by a
 1198 governmental agency that leases the property to a lessee, the
 1199 property is ~~shall be~~ deemed to be owned by the governmental
 1200 agency and used exclusively for educational purposes if the

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governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption.

Property owned by an educational institution is ~~shall be~~ deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 22. The amendment made by this act to s. 196.198, Florida Statutes, first applies to the 2026 tax roll.

Section 23. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds

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1226 authorized to be issued on a parity basis with such bonds. Such
1227 pledge and availability for the payment of these bonds shall
1228 have priority over any requirement for the payment of service
1229 charges or costs of collection and enforcement under this
1230 section. All taxes collected under this chapter, except taxes
1231 distributed to the Land Acquisition Trust Fund pursuant to
1232 subsections (1) and (2), are subject to the service charge
1233 imposed in s. 215.20(1). Before distribution pursuant to this
1234 section, the Department of Revenue shall deduct amounts
1235 necessary to pay the costs of the collection and enforcement of
1236 the tax levied by this chapter. The costs and service charge may
1237 not be levied against any portion of taxes pledged to debt
1238 service on bonds to the extent that the costs and service charge
1239 are required to pay any amounts relating to the bonds. All of
1240 the costs of the collection and enforcement of the tax levied by
1241 this chapter and service charge shall be available and
1242 transferred to the extent necessary to pay debt service and any
1243 other amounts payable with respect to bonds authorized before
1244 January 1, 2017, secured by revenues distributed pursuant to
1245 this section. All taxes remaining after deduction of costs shall
1246 be distributed as follows:

1247 (1) Amounts necessary to make payments on bonds issued
1248 pursuant to s. 215.618 or s. 215.619, as provided under
1249 paragraphs (3)(a) and (b), or on any other bonds authorized to
1250 be issued on a parity basis with such bonds shall be deposited

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1251 into the Land Acquisition Trust Fund.

1252 (2) If the amounts deposited pursuant to subsection (1)
1253 are less than 33 percent of all taxes collected after first
1254 deducting the costs of collection, an amount equal to 33 percent
1255 of all taxes collected after first deducting the costs of
1256 collection, minus the amounts deposited pursuant to subsection
1257 (1), shall be deposited into the Land Acquisition Trust Fund.

1258 (3) Amounts on deposit in the Land Acquisition Trust Fund
1259 shall be used in the following order:

1260 (a) Payment of debt service or funding of debt service
1261 reserve funds, rebate obligations, or other amounts payable with
1262 respect to Florida Forever bonds issued pursuant to s. 215.618.
1263 The amount used for such purposes may not exceed \$300 million in
1264 each fiscal year. It is the intent of the Legislature that all
1265 bonds issued to fund the Florida Forever Act be retired by
1266 December 31, 2040. Except for bonds issued to refund previously
1267 issued bonds, no series of bonds may be issued pursuant to this
1268 paragraph unless such bonds are approved and the debt service
1269 for the remainder of the fiscal year in which the bonds are
1270 issued is specifically appropriated in the General
1271 Appropriations Act or other law with respect to bonds issued for
1272 the purposes of s. 373.4598.

1273 (b) Payment of debt service or funding of debt service
1274 reserve funds, rebate obligations, or other amounts due with
1275 respect to Everglades restoration bonds issued pursuant to s.

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215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally and ratably secured by moneys distributable to the Land Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2) and deduction of the service charge imposed pursuant to s. 215.20(1), ~~the lesser of 8 percent of the remainder or \$150 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund and shall be expended pursuant to s. 420.50871. If 8 percent of the remainder is greater than \$150 million in any fiscal year, the difference between 8 percent of the remainder and \$150 million shall be paid into the State Treasury to the credit of the General Revenue Fund.~~ the remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or \$360.08 ~~\$466.75~~ million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited

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to the State Transportation Trust Fund shall be used for:

~~1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;~~

~~1.2.~~ The Small County Outreach Program specified in s. 339.2818, in the amount of 13 ~~10~~ percent of the funds;

~~2.3.~~ The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 78 ~~75~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2.;~~ and

~~3.4.~~ The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 9 ~~25~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2. The first \$60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).~~

(b) The lesser of 0.1456 percent of the remainder or \$3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Commerce to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by

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referendum of the voters.

(c) An amount equaling 4.5 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. The funds shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) An amount equaling 5.20254 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Commerce and the Florida Housing Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local

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1351 services to assist the homeless.

1352 (e) The lesser of 0.017 percent of the remainder or
1353 \$300,000 in each fiscal year shall be paid into the State
1354 Treasury to the credit of the General Inspection Trust Fund to
1355 be used to fund oyster management and restoration programs as
1356 provided in s. 379.362(3).

1357 (f) A total of \$75 million shall be paid into the State
1358 Treasury to the credit of the State Economic Enhancement and
1359 Development Trust Fund within the Department of Commerce.

1360 (g) An amount equaling 5.4175 percent of the remainder
1361 shall be paid into the Resilient Florida Trust Fund to be used
1362 for the purposes for which the Resilient Florida Trust Fund was
1363 created and exists by law. Funds may be used for planning and
1364 project grants.

1365 (h) An amount equaling 5.4175 percent of the remainder
1366 shall be paid into the Water Protection and Sustainability
1367 Program Trust Fund to be used to fund water quality improvement
1368 grants as specified in s. 403.0673.

1369 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
1370 to the State Housing Trust Fund ~~and expended pursuant to s.~~
1371 ~~420.50871 and funds distributed to the State Housing Trust Fund~~
1372 and the Local Government Housing Trust Fund pursuant to
1373 paragraphs (4)(c) and (d) may not be transferred to the General
1374 Revenue Fund in the General Appropriations Act.

1375 (6) After the distributions provided in the preceding

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subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

Section 24. Paragraph (d) of subsection (2) and subsection (5) of section 202.19, Florida Statutes, are amended, and paragraph (c) is added to subsection (3) of that section, to read:

202.19 Authorization to impose local communications services tax.—

(2)

(d) The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2031 ~~2026~~.

(3)

(c) Each county and municipality must prioritize the use of proceeds distributed pursuant to s. 202.18(3)(c) on the timely review, processing, and approval of permit applications for the use of rights-of-way by communications services providers to ensure that the county or municipality complies with state and federal law, including, but not limited to, the timelines under s. 337.401(7)(d).

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3).

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However, any increase to the discretionary sales surtax levied under s. 212.055 on or after January 1, 2023, may not be added to the local communications services tax under this section before January 1, 2031 ~~2026~~.

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and
2. Are charged to a service address in the county.

(b) With respect to private communications services, the tax shall be on the sales price of such services provided within the county, which shall be determined in accordance with the following provisions:

1. Any charge with respect to a channel termination point located within such county;
2. Any charge for the use of a channel between two channel termination points located in such county; and
3. Where channel termination points are located both within and outside of such county:
 - a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and
 - b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel

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termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

Section 25. Paragraph (f) is added to subsection (4) of section 202.34, Florida Statutes, to read:

202.34 Records required to be kept; power to inspect; audit procedure.—

(4)

(f) Once the notification required by paragraph (a) is issued, the department, at any time, may respond to contact initiated by a taxpayer to discuss the audit, and the taxpayer may provide records or other information, electronically or otherwise, to the department. The department may examine, at any time, documentation and other information voluntarily provided by the taxpayer, its representative, or other parties; information already in the department's possession; or publicly available information. Examination by the department of such information does not commence an audit if the review takes place within 60 days after the notice of intent to conduct an audit. The requirement in paragraph (a) does not prohibit the department from making initial contact with the taxpayer to confirm receipt of the notification or to confirm the date that the audit will begin. If the taxpayer has not previously waived the 60-day notice period and believes the department commenced the audit before the 61st day, the taxpayer must object in

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writing to the department before the issuance of an assessment
or the objection is waived. If the objection is not waived and
it is determined during a formal or informal protest that the
audit was commenced before the 61st day after the issuance of
the notice of intent to audit, the tolling period provided for
in s. 213.345 shall be considered lifted for the number days
equal to the difference between the date the audit commenced and
the 61st day after the date of the department's notice of intent
to audit.

Section 26. Effective January 1, 2026, subsections (1),
 (3), and (4) of section 206.42, Florida Statutes, are amended to
 read:

206.42 Aviation gasoline exempt from excise tax; rocket
 fuel.—

(1) Each and every dealer in aviation gasoline in the
 state by whatever name designated who purchases from any
 terminal supplier, importer, or wholesaler, and sells, aviation
 gasoline (A.S.T.M. specification D-910 or current
 specification), of such quality not adapted for use in ordinary
 motor vehicles, being designed for and sold and exclusively used
 for aircraft, is exempted from the payment of taxes levied under
 this part, ~~but is subject to the tax levied under part III.~~

(3) All sales of aviation motor fuel must be in compliance
 with the requirements of this part, part II, parts I, II, and
~~III of this chapter~~ and chapter 212 to qualify for the

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1476 exemption.

1477 (4) Fuels of such quality not adapted for use in ordinary
1478 motor vehicles, being produced for and sold and exclusively used
1479 for space flight as defined in s. 212.02 are not subject to the
1480 tax pursuant to this part, part II ~~parts II and III~~, and chapter
1481 212.

1482 Section 27. Effective January 1, 2026, part III of chapter
1483 206, Florida Statutes, consisting of ss. 206.9815, 206.9825,
1484 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and
1485 206.9875, Florida Statutes, is repealed, and parts IV and V of
1486 chapter 206, Florida Statutes, are redesignated as parts III and
1487 IV, respectively.

1488 Section 28. Effective January 1, 2026, subsections (2) and
1489 (3) of section 206.9915, Florida Statutes, are amended to read:

1490 206.9915 Legislative intent and general provisions.—

1491 (2) ~~The provisions of Parts I and II I-III~~ of this chapter
1492 apply ~~shall be applicable~~ to the taxes imposed herein only by
1493 express reference to this part.

1494 (3) Sections ~~the provisions of ss.~~ 206.01, 206.02,
1495 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,
1496 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,
1497 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
1498 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
1499 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,
1500 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873,

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206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and~~
206.9815 shall, as far as lawful or practicable, be applicable
to the levy and collection of taxes imposed pursuant to this
part as if fully set out in this part and made expressly
applicable to the taxes imposed herein.

Section 29. Effective January 1, 2026, section 206.9925,
Florida Statutes, is amended to read:

206.9925 Definitions.—As used in this part:

(1) "Aviation fuel" means fuel for use in aircraft, and
includes aviation gasoline and aviation turbine fuels and
kerosene.

(2) ~~(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

(3) ~~(7)~~ "Consume" means to destroy or to alter the chemical
or physical structure of a solvent so that it is no longer
identifiable as the solvent it was.

(4) ~~(3)~~ "Gas" means all natural gas, including casinghead
gas, and all other hydrocarbons not defined as oil ~~in subsection~~
~~(2)~~.

(5) ~~(2)~~ "Oil" means crude petroleum oil and other
hydrocarbons, regardless of gravity, which are produced at the
well in liquid form by ordinary production methods and which are
not the result of condensation of gas after it leaves the
reservoir.

(6) ~~(4)~~ "Petroleum product" means any refined liquid
commodity made wholly or partially from oil or gas, or blends or

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1526 mixtures of oil with one or more liquid products or byproducts
1527 derived from oil or gas, or blends or mixtures of two or more
1528 liquid products or byproducts derived from oil or gas, and
1529 includes, but is not limited to, motor gasoline, gasohol,
1530 aviation gasoline, naphtha-type jet fuel, kerosene-type jet
1531 fuel, kerosene, distillate fuel oil, residual fuel oil, motor
1532 oil and other lubricants, naphtha of less than 400°F for
1533 petroleum feed, special naphthas, road oil, still gas,
1534 unfinished oils, motor gas blending components, including
1535 petroleum-derived ethanol when used for such purpose, and
1536 aviation gas blending components.

1537 (7)~~(5)~~ "Pollutants" includes any petroleum product as
1538 defined in subsection (6) ~~(4)~~ as well as pesticides, ammonia,
1539 and chlorine; lead-acid batteries, including, but not limited
1540 to, batteries that are a component part of other tangible
1541 personal property; and solvents as defined in subsection (8)
1542 ~~(6)~~, but the term excludes liquefied petroleum gas, medicinal
1543 oils, and waxes. Products intended for application to the human
1544 body or for use in human personal hygiene or for human ingestion
1545 are not pollutants, regardless of their contents. For the
1546 purpose of the tax imposed under s. 206.9935(1), "pollutants"
1547 also includes crude oil.

1548 (8)~~(6)~~ "Solvents" means the following organic compounds,
1549 if the listed organic compound is in liquid form: acetamide,
1550 acetone, acetonitrile, acetophenone, amyl acetates (all),

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aniline, benzene, butyl acetates (all), butyl alcohols (all),
butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,
chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,
dibutyl phthalate, dichlorobenzenes (all),
dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,
dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl
phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl
acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol
(ethylene glycol ethyl ether), ethylene glycol, furfural,
formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,
2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-
butyl ether, methylene chloride (dichloromethane), methyl ethyl
ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,
naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,
phenol, perchloroethylene (tetrachloroethylene), stoddard
solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,
trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and
xylenes (all).

(9)~~(8)~~ "Storage facility" means a location owned,
operated, or leased by a licensed terminal operator, which
location contains any stationary tank or tanks for holding
petroleum products.

Section 30. Effective January 1, 2026, subsection (3) of
section 206.9942, Florida Statutes, is amended to read:

206.9942 Refunds and credits.—

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(3) Any person licensed pursuant to this chapter who has produced, imported, or purchased solvents on which the tax has been paid pursuant to s. 206.9935(2) to the state or to his or her supplier and which solvents are subsequently consumed in the manufacture or production of a product which is not itself a pollutant as defined in s. 206.9925 ~~s. 206.9925(5)~~ may deduct the amount of tax paid thereon pursuant to s. 206.9935(2) from the amount owed to the state and remitted pursuant to s. 206.9931(2) or may apply for a refund of the amount of tax paid thereon pursuant to s. 206.9935(2).

Section 31. Subsections (3) and (8) of section 206.9952, Florida Statutes, are amended to read:

206.9952 Application for license as a natural gas fuel retailer.—

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of \$200 for each month of operation without a license. This paragraph expires December 31, 2029 ~~2025~~.

(b) Effective January 1, 2030 ~~2026~~, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person,

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as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, 2030 ~~2026~~.

Section 32. Subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) The following taxes shall be imposed:

(a) Upon each motor fuel equivalent gallon of natural gas fuel:

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an excise tax of 2 cents.

2. Effective January 1, 2031 ~~2027~~, an excise tax of 4 cents.

(b) Upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the "ninth-cent fuel tax":

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~2027~~, an additional tax of 1 cent.

(c) Upon each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the "local option fuel tax":

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~2027~~, an additional tax of 1

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cent.

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the "State Comprehensive Enhanced Transportation System Tax," at a rate determined pursuant to this paragraph.

1. Before January 1, 2030 ~~2026~~, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 2.9 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. Before January 1, 2031 ~~2027~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel

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equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel, at a rate determined pursuant to this subparagraph.

a. Before January 1, 2030 ~~2026~~, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 4.6 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

b. Before January 1, 2031 ~~2027~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. The department is authorized to adopt rules and publish forms to administer this paragraph.

Section 33. Subsection (1) of section 206.996, Florida

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Statutes, is amended to read:

206.996 Monthly reports by natural gas fuel retailers;
deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2030 ~~2026~~, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional

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fuel tax or the fuel sales tax.

Section 34. Effective January 1, 2026, section 207.003, Florida Statutes, is amended to read:

207.003 Privilege tax levied.—A tax for the privilege of operating any commercial motor vehicle upon the public highways of this state shall be levied upon every motor carrier at a rate which includes the minimum rates provided in parts I, II, and III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor fuel used for the propulsion of a commercial motor vehicle by such motor carrier within the state.

Section 35. Effective January 1, 2026, subsection (3) of section 207.005, Florida Statutes, is amended to read:

207.005 Returns and payment of tax; delinquencies; calculation of fuel used during operations in the state; credit; bond.—

(3) For the purpose of computing the carrier's liability for the road privilege tax, the total gallons of fuel used in the propulsion of any commercial motor vehicle in this state shall be multiplied by the rates provided in parts I, II, and III ~~IV~~ of chapter 206. From the sum determined by this calculation, there shall be allowed a credit equal to the amount of the tax per gallon under parts I, II, and III ~~IV~~ of chapter 206 for each gallon of fuel purchased in this state during the reporting period when the diesel fuel or motor fuel tax was paid at the time of purchase. If the tax paid under parts I, II, and

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1726 III ~~IV~~ of chapter 206 exceeds the total tax due under this
1727 chapter, the excess may be allowed as a credit against future
1728 tax payments, until the credit is fully offset or until eight
1729 calendar quarters shall have passed since the end of the
1730 calendar quarter in which the credit accrued, whichever occurs
1731 first. A refund may be made for this credit provided it exceeds
1732 \$10.

1733 Section 36. Effective October 1, 2025, subsections (2) and
1734 (10) of section 212.02, Florida Statutes, are amended to read:

1735 212.02 Definitions.—The following terms and phrases when
1736 used in this chapter have the meanings ascribed to them in this
1737 section, except where the context clearly indicates a different
1738 meaning:

1739 (2) "Business" means any activity engaged in by any
1740 person, or caused to be engaged in by him or her, with the
1741 object of private or public gain, benefit, or advantage, either
1742 direct or indirect. Except for the sales of any aircraft, boat,
1743 mobile home, or motor vehicle, the term "business" shall not be
1744 construed in this chapter to include occasional or isolated
1745 sales or transactions involving tangible personal property or
1746 services by a person who does not hold himself or herself out as
1747 engaged in business or sales of unclaimed tangible personal
1748 property under s. 717.122, but includes other charges for the
1749 sale or rental of tangible personal property, sales of services
1750 taxable under this chapter, sales of or charges of admission,

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1751 communication services, all rentals and leases of living
 1752 quarters, other than low-rent housing operated under chapter
 1753 421, sleeping or housekeeping accommodations in hotels,
 1754 apartment houses, roominghouses, tourist or trailer camps, and
 1755 ~~all rentals of or licenses in real property, other than low-rent~~
 1756 ~~housing operated under chapter 421,~~ all leases or rentals of or
 1757 licenses in parking lots or garages for motor vehicles, docking
 1758 or storage spaces for boats in boat docks or marinas as defined
 1759 in this chapter and made subject to a tax imposed by this
 1760 chapter. The term "business" shall not be construed in this
 1761 chapter to include the leasing, subleasing, or licensing of real
 1762 property by one corporation to another if all of the stock of
 1763 both such corporations is owned, directly or through one or more
 1764 wholly owned subsidiaries, by a common parent corporation; the
 1765 property was in use prior to July 1, 1989, title to the property
 1766 was transferred after July 1, 1988, and before July 1, 1989,
 1767 between members of an affiliated group, as defined in s. 1504(a)
 1768 of the Internal Revenue Code of 1986, which group included both
 1769 such corporations and there is no substantial change in the use
 1770 of the property following the transfer of title; the leasing,
 1771 subleasing, or licensing of the property was required by an
 1772 unrelated lender as a condition of providing financing to one or
 1773 more members of the affiliated group; and the corporation to
 1774 which the property is leased, subleased, or licensed had sales
 1775 subject to the tax imposed by this chapter of not less than \$667

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million during the most recent 12-month period ended June 30.
Any tax on such sales, charges, rentals, admissions, or other transactions made subject to the tax imposed by this chapter shall be collected by the state, county, municipality, any political subdivision, agency, bureau, or department, or other state or local governmental instrumentality in the same manner as other dealers, unless specifically exempted by this chapter.

(10) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, and tourist or trailer camps ~~and real property~~, the same being defined as follows:

(a) Every building or other structure kept, used, maintained, or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants, in which 10 or more rooms are furnished for the accommodation of such guests, and having one or more dining rooms or cafes where meals or lunches are served to such transient or permanent guests; such sleeping accommodations and dining rooms or cafes being conducted in the same building or buildings in connection therewith, shall, for the purpose of this chapter, be deemed a hotel.

(b) Any building, or part thereof, where separate accommodations for two or more families living independently of each other are supplied to transient or permanent guests or tenants shall for the purpose of this chapter be deemed an

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1801 apartment house.

1802 (c) Every house, boat, vehicle, motor court, trailer
1803 court, or other structure or any place or location kept, used,
1804 maintained, or advertised as, or held out to the public to be, a
1805 place where living quarters or sleeping or housekeeping
1806 accommodations are supplied for pay to transient or permanent
1807 guests or tenants, whether in one or adjoining buildings, shall
1808 for the purpose of this chapter be deemed a roominghouse.

1809 (d) In all hotels, apartment houses, and roominghouses
1810 within the meaning of this chapter, the parlor, dining room,
1811 sleeping porches, kitchen, office, and sample rooms shall be
1812 construed to mean "rooms."

1813 (e) A "tourist camp" is a place where two or more tents,
1814 tent houses, or camp cottages are located and offered by a
1815 person or municipality for sleeping or eating accommodations,
1816 most generally to the transient public for either a direct money
1817 consideration or an indirect benefit to the lessor or owner in
1818 connection with a related business.

1819 (f) A "trailer camp," "mobile home park," or "recreational
1820 vehicle park" is a place where space is offered, with or without
1821 service facilities, by any persons or municipality to the public
1822 for the parking and accommodation of two or more automobile
1823 trailers, mobile homes, or recreational vehicles which are used
1824 for lodging, for either a direct money consideration or an
1825 indirect benefit to the lessor or owner in connection with a

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related business, such space being hereby defined as living quarters, and the rental price thereof shall include all service charges paid to the lessor.

(g) "Lease," "let," or "rental" also means the leasing or rental of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer, or charges made pursuant to car service agreements. The term "lease," "let," "rental," or "license" does not include payments made to an owner of high-voltage bulk transmission facilities in connection with the possession or control of such facilities by a regional transmission organization, independent system operator, or similar entity under the jurisdiction of the Federal Energy Regulatory Commission. However, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 166.231, the term "lease or rental" means only the net amount of rental involved.

(h) "Real property" means the surface land, improvements

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thereto, and fixtures, and is synonymous with "realty" and "real estate."

~~(i) "License," as used in this chapter with reference to the use of real property, means the granting of a privilege to use or occupy a building or a parcel of real property for any purpose.~~

~~(j) Privilege, franchise, or concession fees, or fees for a license to do business, paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.~~

Section 37. Effective October 1, 2025, section 212.031, Florida Statutes, is repealed.

Section 38. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2) (a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall

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be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

2. Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

4. An admission paid by a student, or on the student's behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and

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under the jurisdiction of, the student's educational institution if his or her attendance is as a participant and not as a spectator.

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches; admissions to any Formula One Grand Prix race sanctioned by the Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing (NASCAR), including any qualifying or support races held at the same track up to 72 hours before the race; admissions to the NASCAR Cup Series Championship Race, sanctioned by NASCAR, when held at the Homestead-Miami Speedway, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events

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1926 produced by the National Basketball Association and held at a
1927 facility such as an arena, convention center, or municipal
1928 facility.

1929 6. A participation fee or sponsorship fee imposed by a
1930 governmental entity as described in s. 212.08(6) for an athletic
1931 or recreational program if the governmental entity by itself, or
1932 in conjunction with an organization exempt under s. 501(c)(3) of
1933 the Internal Revenue Code of 1954, as amended, sponsors,
1934 administers, plans, supervises, directs, and controls the
1935 athletic or recreational program.

1936 7. Admissions to live theater, live opera, or live ballet
1937 productions in this state which are sponsored by an organization
1938 that has received a determination from the Internal Revenue
1939 Service that the organization is exempt from federal income tax
1940 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1941 amended, if the organization actively participates in planning
1942 and conducting the event; is responsible for the safety and
1943 success of the event; is organized for the purpose of sponsoring
1944 live theater, live opera, or live ballet productions in this
1945 state; has more than 10,000 subscribing members and has among
1946 the stated purposes in its charter the promotion of arts
1947 education in the communities it serves; and will receive at
1948 least 20 percent of the net profits, if any, of the events the
1949 organization sponsors and will bear the risk of at least 20
1950 percent of the losses, if any, from the events it sponsors if

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the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of \$1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

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1976 8. Entry fees for participation in freshwater fishing
1977 tournaments.

1978 9. Participation or entry fees charged to participants in
1979 a game, race, or other sport or recreational event if spectators
1980 are charged a taxable admission to such event.

1981 10. Admissions to any postseason collegiate football game
1982 sanctioned by the National Collegiate Athletic Association.

1983 11. Admissions to and membership fees for gun clubs. For
1984 purposes of this subparagraph, the term "gun club" means an
1985 organization whose primary purpose is to offer its members
1986 access to one or more shooting ranges for target or skeet
1987 shooting.

1988 12. Fees for admission to state parks, including annual
1989 entrance passes.

1990 Section 39. Effective October 1, 2025, paragraph (a) of
1991 subsection (1) of section 212.05, Florida Statutes, is amended
1992 to read:

1993 212.05 Sales, storage, use tax.—It is hereby declared to
1994 be the legislative intent that every person is exercising a
1995 taxable privilege who engages in the business of selling
1996 tangible personal property at retail in this state, including
1997 the business of making or facilitating remote sales; who rents
1998 or furnishes any of the things or services taxable under this
1999 chapter; or who stores for use or consumption in this state any
2000 item or article of tangible personal property as defined herein

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and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 6 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an

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2026 affidavit signed by each party, or other substantial proof,
2027 stating the actual sales price. Any party to such sale who
2028 reports a sales price less than the actual sales price is guilty
2029 of a misdemeanor of the first degree, punishable as provided in
2030 s. 775.082 or s. 775.083. The department shall collect or
2031 attempt to collect from such party any delinquent sales taxes.
2032 In addition, such party shall pay any tax due and any penalty
2033 and interest assessed plus a penalty equal to twice the amount
2034 of the additional tax owed. Notwithstanding any other provision
2035 of law, the Department of Revenue may waive or compromise any
2036 penalty imposed pursuant to this subparagraph.

2037 2. This paragraph does not apply to the sale of a boat or
2038 aircraft by or through a registered dealer under this chapter to
2039 a purchaser who, at the time of taking delivery, is a
2040 nonresident of this state, does not make his or her permanent
2041 place of abode in this state, and is not engaged in carrying on
2042 in this state any employment, trade, business, or profession in
2043 which the boat or aircraft will be used in this state, or is a
2044 corporation none of the officers or directors of which is a
2045 resident of, or makes his or her permanent place of abode in,
2046 this state, or is a noncorporate entity that has no individual
2047 vested with authority to participate in the management,
2048 direction, or control of the entity's affairs who is a resident
2049 of, or makes his or her permanent abode in, this state. For
2050 purposes of this exemption, either a registered dealer acting on

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his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the nonresident purchaser may be deemed to be the selling dealer. This exemption is not allowed unless:

a. The nonresident purchaser removes a qualifying boat, as described in sub-subparagraph f., from this state within 90 days after the date of purchase or extension, or the nonresident purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of the repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

(I) Application for the aircraft's registration is properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase;

(II) The nonresident purchaser removes the aircraft from this state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

(III) The aircraft is operated in this state solely to remove it from this state to a foreign jurisdiction.

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United States or any of its territories;

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2076 b. The nonresident purchaser, within 90 days after the
2077 date of departure, provides the department with written proof
2078 that the nonresident purchaser licensed, registered, titled, or
2079 documented the boat or aircraft outside this state. If such
2080 written proof is unavailable, within 90 days the nonresident
2081 purchaser must provide proof that the nonresident purchaser
2082 applied for such license, title, registration, or documentation.
2083 The nonresident purchaser shall forward to the department proof
2084 of title, license, registration, or documentation upon receipt;

2085 c. The nonresident purchaser, within 30 days after
2086 removing the boat or aircraft from this state, furnishes the
2087 department with proof of removal in the form of receipts for
2088 fuel, dockage, slippage, tie-down, or hangaring from outside of
2089 Florida. The information so provided must clearly and
2090 specifically identify the boat or aircraft;

2091 d. The selling dealer, within 30 days after the date of
2092 sale, provides to the department a copy of the sales invoice,
2093 closing statement, bills of sale, and the original affidavit
2094 signed by the nonresident purchaser affirming that the
2095 nonresident purchaser qualifies for exemption from sales tax
2096 pursuant to this subparagraph and attesting that the nonresident
2097 purchaser will provide the documentation required to
2098 substantiate the exemption claimed under this subparagraph;

2099 e. The seller makes a copy of the affidavit a part of his
2100 or her record for as long as required by s. 213.35; and

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2101 f. Unless the nonresident purchaser of a boat of 5 net
2102 tons of admeasurement or larger intends to remove the boat from
2103 this state within 10 days after the date of purchase or when the
2104 boat is repaired or altered, within 20 days after completion of
2105 the repairs or alterations, the nonresident purchaser applies to
2106 the selling dealer for a decal which authorizes 90 days after
2107 the date of purchase for removal of the boat. The nonresident
2108 purchaser of a qualifying boat may apply to the selling dealer
2109 within 60 days after the date of purchase for an extension decal
2110 that authorizes the boat to remain in this state for an
2111 additional 90 days, but not more than a total of 180 days,
2112 before the nonresident purchaser is required to pay the tax
2113 imposed by this chapter. The department is authorized to issue
2114 decals in advance to dealers. The number of decals issued in
2115 advance to a dealer shall be consistent with the volume of the
2116 dealer's past sales of boats which qualify under this sub-
2117 subparagraph. The selling dealer or his or her agent shall mark
2118 and affix the decals to qualifying boats in the manner
2119 prescribed by the department, before delivery of the boat.

2120 (I) The department is hereby authorized to charge dealers
2121 a fee sufficient to recover the costs of decals issued, except
2122 the extension decal shall cost \$425.

2123 (II) The proceeds from the sale of decals will be
2124 deposited into the administrative trust fund.

2125 (III) Decals shall display information to identify the

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boat as a qualifying boat under this sub-subparagraph,
including, but not limited to, the decal's date of expiration.

(IV) The department is authorized to require dealers who
purchase decals to file reports with the department and may
prescribe all necessary records by rule. All such records are
subject to inspection by the department.

(V) Any dealer or his or her agent who issues a decal
falsely, fails to affix a decal, mismarks the expiration date of
a decal, or fails to properly account for decals will be
considered prima facie to have committed a fraudulent act to
evade the tax and will be liable for payment of the tax plus a
mandatory penalty of 200 percent of the tax, and shall be liable
for fine and punishment as provided by law for a conviction of a
misdemeanor of the first degree, as provided in s. 775.082 or s.
775.083.

(VI) Any nonresident purchaser of a boat who removes a
decal before permanently removing the boat from this state, or
defaces, changes, modifies, or alters a decal in a manner
affecting its expiration date before its expiration, or who
causes or allows the same to be done by another, will be
considered prima facie to have committed a fraudulent act to
evade the tax and will be liable for payment of the tax plus a
mandatory penalty of 200 percent of the tax, and shall be liable
for fine and punishment as provided by law for a conviction of a
misdemeanor of the first degree, as provided in s. 775.082 or s.

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2151 775.083.

2152 (VII) The department is authorized to adopt rules
2153 necessary to administer and enforce this subparagraph and to
2154 publish the necessary forms and instructions.

2155 (VIII) The department is hereby authorized to adopt
2156 emergency rules pursuant to s. 120.54(4) to administer and
2157 enforce the provisions of this subparagraph.

2158

2159 If the nonresident purchaser fails to remove the qualifying boat
2160 from this state within the maximum 180 days after purchase or a
2161 nonqualifying boat or an aircraft from this state within 10 days
2162 after purchase or, when the boat or aircraft is repaired or
2163 altered, within 20 days after completion of such repairs or
2164 alterations, or permits the boat or aircraft to return to this
2165 state within 6 months after the date of departure, except as
2166 provided in s. 212.08(7)(eee) ~~s. 212.08(7)(fff)~~, or if the
2167 nonresident purchaser fails to furnish the department with any
2168 of the documentation required by this subparagraph within the
2169 prescribed time period, the nonresident purchaser is liable for
2170 use tax on the cost price of the boat or aircraft and, in
2171 addition thereto, payment of a penalty to the Department of
2172 Revenue equal to the tax payable. This penalty is in lieu of the
2173 penalty imposed by s. 212.12(2). The maximum 180-day period
2174 following the sale of a qualifying boat tax-exempt to a
2175 nonresident may not be tolled for any reason.

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2176 Section 40. Effective October 1, 2025, paragraph (g) of
2177 subsection (3) of section 212.054, Florida Statutes, is amended
2178 to read:

2179 212.054 Discretionary sales surtax; limitations,
2180 administration, and collection.—

2181 (3) For the purpose of this section, a transaction shall
2182 be deemed to have occurred in a county imposing the surtax when:

2183 ~~(g) The real property which is leased or rented is located~~
2184 ~~in the county.~~

2185 Section 41. Subsection (12) is added to section 212.055,
2186 Florida Statutes, to read:

2187 212.055 Discretionary sales surtaxes; legislative intent;
2188 authorization and use of proceeds.—It is the legislative intent
2189 that any authorization for imposition of a discretionary sales
2190 surtax shall be published in the Florida Statutes as a
2191 subsection of this section, irrespective of the duration of the
2192 levy. Each enactment shall specify the types of counties
2193 authorized to levy; the rate or rates which may be imposed; the
2194 maximum length of time the surtax may be imposed, if any; the
2195 procedure which must be followed to secure voter approval, if
2196 required; the purpose for which the proceeds may be expended;
2197 and such other requirements as the Legislature may provide.
2198 Taxable transactions and administrative procedures shall be as
2199 provided in s. 212.054.

2200 (12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1

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2201 of the fourth year a surtax is levied under this section, the
2202 governing board or school board that levies such surtax may, by
2203 ordinance or resolution that is approved by a two-thirds vote of
2204 the governing board or school board, reduce the surtax to any
2205 rate allowable under this chapter or repeal the surtax in its
2206 entirety. Any reduction or repeal shall take effect on the
2207 January 1 following approval of the ordinance or resolution
2208 reducing the rate of or repealing a surtax under this subsection
2209 unless January 1 of a later year is specified in the ordinance
2210 or resolution. This subsection does not apply to a surtax that
2211 is subject to an expiration date specified in the ordinance or
2212 resolution imposing or reenacting the tax. This subsection
2213 applies to any surtax in effect on July 1, 2025, or adopted
2214 thereafter, if the surtax does not have a specified expiration
2215 date.

2216 Section 42. Effective October 1, 2025, subsection (2) of
2217 section 212.0598, Florida Statutes, is amended to read:

2218 212.0598 Special provisions; air carriers.—

2219 (2) The basis of the tax shall be the ratio of Florida
2220 mileage to total mileage as determined pursuant to chapter 220
2221 and this section. The ratio shall be determined at the close of
2222 the carrier's preceding fiscal year. However, during the fiscal
2223 year in which the air carrier begins initial operations in this
2224 state, the carrier may determine its mileage apportionment
2225 factor based on an estimated ratio of anticipated revenue miles

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2226 in this state to anticipated total revenue miles. In such cases,
2227 the air carrier shall pay additional tax or apply for a refund
2228 based on the actual ratio for that year. The applicable ratio
2229 shall be applied each month to the carrier's total systemwide
2230 gross purchases of tangible personal property and services
2231 otherwise taxable in Florida. ~~Additionally, the ratio shall be~~
2232 ~~applied each month to the carrier's total systemwide payments~~
2233 ~~for the lease or rental of, or license in, real property used by~~
2234 ~~the carrier substantially for aircraft maintenance if that~~
2235 ~~carrier employed, on average, during the previous calendar~~
2236 ~~quarter in excess of 3,000 full-time equivalent maintenance or~~
2237 ~~repair employees at one maintenance base that it leases, rents,~~
2238 ~~or has a license in, in this state. In all other instances, the~~
2239 ~~tax on real property leased, rented, or licensed by the carrier~~
2240 ~~shall be as provided in s. 212.031.~~

2241 Section 43. Effective January 1, 2026, paragraph (b) of
2242 subsection (5) of section 212.06, Florida Statutes, is amended
2243 to read:

2244 212.06 Sales, storage, use tax; collectible from dealers;
2245 "dealer" defined; dealers to collect from purchasers;
2246 legislative intent as to scope of tax.—

2247 (5)

2248 (b)1. As used in this subsection, the term:

2249 a. "Certificate" means a Florida Certificate of Forwarding
2250 Agent Address.

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b. "Electronic database" means the database created and maintained by the department pursuant to s. 202.22(2).

~~c.b.~~ "Facilitating" means preparation for or arranging for export.

~~d.e.~~ "Forwarding agent" means a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons.

~~e.d.~~ "NAICS" means those classifications contained in the North American Industry Classification System as published in 2007 by the Office of Management and Budget, Executive Office of the President.

~~f.e.~~ "Principal business activity" means the activity from which the person or business derives the highest percentage of its total receipts.

2. A forwarding agent engaged in international export may apply to the department for a certificate.

3. Each application must include all of the following:

a. The designation of an address for the forwarding agent.

b. A certification that:

(I) The tangible personal property delivered to the designated address ~~for export~~ originates with a United States vendor;

(II) The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken

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exportation process; and

(III) The designated address is used exclusively by the forwarding agent for such export.

c. A copy of the forwarding agent's last filed federal income tax return showing the entity's principal business activity classified under NAICS code 488510, except as provided under subparagraph 4. or subparagraph 5.

d. A statement of the total revenues of the forwarding agent.

e. A statement of the amount of revenues associated with international export of the forwarding agent.

f. A description of all business activity that occurs at the designated address.

g. The name and contact information of a designated contact person of the forwarding agent.

h. The forwarding agent's website address.

i. Any additional information the department requires by rule to demonstrate eligibility for the certificate.

j. ~~and~~ A signature attesting to the validity of the information provided.

k. Documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code, if applicable.

4. An applicant that has not filed a federal return for the preceding tax year under NAICS code 488510 shall provide all

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of the following:

a. A statement of estimated total revenues.

b. A statement of estimated revenues associated with international export.

c. The NAICS code under which the forwarding agent intends to file a federal return.

5. If an applicant does not file a federal return identifying a NAICS code, the applicant must ~~shall~~ provide documentation to support that its principal business activity is that of a forwarding agent and that the applicant is otherwise eligible for the certificate.

6. A forwarding agent that applies for and receives a certificate shall be registered ~~register~~ as a dealer with the department. An applicant is not required to submit an application to register as a dealer when an application is made for a certificate, or renewal of a certificate, if the applicant is already registered as a dealer with the department and has been granted a certificate of registration for a place of business where the designated address is located. This subparagraph may not be construed to preclude the department from reviewing and requesting information from an applicant that is registered as a dealer.

7. A forwarding agent must ~~shall~~ remit the tax imposed under this chapter on any tangible personal property shipped to the certified ~~designated forwarding agent~~ address if no tax was

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collected and the tangible personal property remained in this state or if delivery to the purchaser or purchaser's representative occurs in this state. This subparagraph does not prohibit the forwarding agent from collecting such tax from the consumer of the tangible personal property.

8. A forwarding agent shall maintain the following records:

a. Copies of sales invoices or receipts between the vendor and the consumer when provided by the vendor to the forwarding agent. If sales invoices or receipts are not provided to the forwarding agent, the forwarding agent must maintain export documentation evidencing the value of the purchase consistent with the federal Export Administration Regulations, 15 C.F.R. parts 730-774.

b. Copies of federal returns evidencing the forwarding agent's NAICS principal business activity code.

c. Copies of invoices or other documentation evidencing shipment to the forwarding agent.

d. Invoices between the forwarding agent and the consumer or other documentation evidencing the ship-to destination outside the United States.

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

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Such records must be kept in an electronic format and made available for the department's review pursuant to subparagraph 9. and ss. 212.13 and 213.35.

9. Each certificate expires 5 years after the date of issuance, except as specified in this subparagraph.

a. At least 30 days before expiration, a new application must be submitted to renew the certificate, and the application must contain the information required in subparagraph 3. Upon application for renewal, the certificate is subject to the review and reissuance procedures prescribed by this chapter and department rule.

b. Each forwarding agent shall update its application information annually or within 30 days after any material change.

c. The department shall verify that the forwarding agent is actively engaged in facilitating the international export of tangible personal property.

d. The department may suspend or revoke the certificate of any forwarding agent that fails to respond within 30 days to a written request for information regarding its business transactions.

e. A forwarding agent shall surrender its certificate to the department within 30 days after any of the following:

(I) The forwarding agent has ceased to do business;

(II) The forwarding agent has changed addresses;

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2376 (III) The forwarding agent's principal business activity
2377 has changed to something other than facilitating the
2378 international export of property owned by other persons; or

2379 (IV) The certified address is not used for export under
2380 this paragraph.

2381 10.a. The department shall provide a list on the
2382 department's website of forwarding agents that have applied for
2383 and received a Florida Certificate of Forwarding Agent Address
2384 from the department. The list must include a forwarding agent's
2385 entity name, address, and expiration date as provided on the
2386 Florida Certificate of Forwarding Agent Address.

2387 b. For any certified address with a special five-digit zip
2388 code provided by the United States Postal Service, the
2389 department shall report the state sales tax rate and
2390 discretionary sales surtax rate in the department's electronic
2391 database as zero. This sub-subparagraph does not apply to a
2392 certified address with a special five-digit zip code provided by
2393 the United States Postal Service if that address includes a
2394 suite address or secondary address.

2395 11. A dealer may not, other than a forwarding agent
2396 required to remit tax pursuant to subparagraph 7., collect the
2397 tax imposed under this chapter on tangible personal property
2398 shipped to a certified address listed ~~accept a copy of the~~
2399 ~~forwarding agent's certificate or rely on the list of forwarding~~
2400 ~~agents' names and addresses~~ on the department's website or in

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2401 the department's electronic database ~~in lieu of collecting the~~
2402 ~~tax imposed under this chapter when the property is required by~~
2403 ~~terms of the sale to be shipped to the designated address on the~~
2404 ~~certificate~~. A dealer who accepts a valid copy of a certificate
2405 or who relies on the list of forwarding agents' names and
2406 addresses on the department's website or in the department's
2407 electronic database and who in good faith ~~and ships purchased~~
2408 ~~tangible personal property to a certified the address on the~~
2409 ~~certificate~~ is not liable for any tax due on sales made during
2410 the effective dates indicated on the certificate.

2411 12. The department may revoke a forwarding agent's
2412 certificate for noncompliance with this paragraph. A ~~Any~~ person
2413 found to fraudulently use the address on the certificate for the
2414 purpose of evading tax is subject to the penalties provided in
2415 s. 212.085.

2416 13. The department may adopt rules to administer this
2417 paragraph, including, but not limited to, rules relating to
2418 procedures, application and eligibility requirements, and forms.

2419 Section 44. Effective October 1, 2025, section 212.0602,
2420 Florida Statutes, is amended to read:

2421 212.0602 Education; limited exemption.—

2422 (1) To facilitate investment in education and job
2423 training, there is also exempt from the taxes levied under this
2424 chapter, subject to ~~the provisions of~~ this section, the purchase
2425 or lease of materials, equipment, and other items ~~or the license~~

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2426 ~~in or lease of real property~~ by any entity, institution, or
2427 organization that is primarily engaged in teaching students to
2428 perform any qualified production services ~~of the activities or~~
2429 ~~services described in s. 212.031(1)(a)9.~~, that conducts classes
2430 at a fixed location located in this state, that is licensed
2431 under chapter 1005, and that has at least 500 enrolled students.
2432 Any entity, institution, or organization meeting the
2433 requirements of this section is ~~shall be~~ deemed to qualify for
2434 the exemptions in s. 212.08(5)(f) and (12) ~~ss. 212.031(1)(a)9.~~
2435 ~~and 212.08(5)(f) and (12),~~ and to qualify for an exemption for
2436 its purchase or lease of materials, equipment, and other items
2437 used for education or demonstration of the school's curriculum,
2438 including supporting operations. ~~Nothing in~~ This section does
2439 not ~~shall~~ preclude an entity described in this section from
2440 qualifying for any other exemption provided for in this chapter.

2441 (2) As used in this section, the term "qualified
2442 production services" means any activity or service performed
2443 directly in connection with the production of a qualified motion
2444 picture, as defined in s. 212.06(1)(b), and includes:

2445 (a) Photography; sound and recording; casting; location
2446 managing and scouting; shooting; creation of special and optical
2447 effects; animation; adaptation, including language, media,
2448 electronic, or otherwise; technological modifications; computer
2449 graphics; set and stage support, including electricians,
2450 lighting designers and operators, greensmen, prop managers and

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assistants, and grips; wardrobe, including design, preparation, and management; hair and makeup, including design, production, and application; performing, including acting, dancing, and playing; designing and executing stunts; coaching; consulting; writing; scoring; composing; choreographing; script supervising; directing; producing; transmitting dailies; dubbing; mixing; editing; cutting; looping; printing; processing; duplicating; storing; and distributing.

(b) The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property, including stages, sets, props, models, paintings, and facilities principally required for the performance of the services listed in paragraph (a).

(c) Property management services directly related to property used in connection with the services listed in paragraphs (a) and (b).

Section 45. Subsection (20) is added to section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

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2476 (a) The tax imposed by this chapter may not be collected
2477 on sales made during the month of August on the following items:

2478 1. Clothing, wallets, or bags, including handbags,
2479 backpacks, fanny packs, and diaper bags, but excluding
2480 briefcases, suitcases, and other garment bags, having a sales
2481 price of \$100 or less per item. As used in this subparagraph,
2482 the term "clothing" means:

2483 a. Any article of wearing apparel intended to be worn on
2484 or about the human body, excluding watches, watchbands, jewelry,
2485 umbrellas, and handkerchiefs; and

2486 b. All footwear, excluding skis, swim fins, roller blades,
2487 and skates.

2488 2. School supplies having a sales price of \$50 or less per
2489 item. As used in this subparagraph, the term "school supplies"
2490 means pens, pencils, erasers, crayons, notebooks, notebook
2491 filler paper, legal pads, binders, lunch boxes, construction
2492 paper, markers, folders, poster board, composition books, poster
2493 paper, scissors, cellophane tape, glue or paste, rulers,
2494 computer disks, staplers and staples used to secure paper
2495 products, protractors, and compasses.

2496 3. Learning aids and jigsaw puzzles having a sales price
2497 of \$30 or less. As used in this subparagraph, the term "learning
2498 aids" means flashcards or other learning cards, matching or
2499 other memory games, puzzle books and search-and-find books,
2500 interactive or electronic books and toys intended to teach

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2501 reading or math skills, and stacking or nesting blocks or sets.

2502 4. Personal computers or personal computer-related
2503 accessories purchased for noncommercial home or personal use
2504 having a sale price of \$1,500 or less. As used in this
2505 subparagraph, the term:

2506 a. "Personal computer-related accessories" includes
2507 keyboards, mice, personal digital assistants, monitors, other
2508 peripheral devices, modems, routers, and nonrecreational
2509 software, regardless of whether the accessories are used in
2510 association with a personal computer base unit. The term does
2511 not include furniture or systems, devices, software, monitors
2512 with a television tuner, or peripherals that are designed or
2513 intended primarily for recreational use.

2514 b. "Personal computers" includes electronic book readers,
2515 calculators, laptops, desktops, handhelds, tablets, or tower
2516 computers. The term does not include cellular telephones, video
2517 game consoles, digital media receivers, or devices that are not
2518 primarily designed to process data.

2519 (b) The tax exemptions provided in this subsection do not
2520 apply to sales within a theme park or entertainment complex as
2521 defined in s. 509.013(9), within a public lodging establishment
2522 as defined in s. 509.013(4), or within an airport as defined in
2523 s. 330.27(2).

2524 Section 46. Effective August 1, 2025, paragraph (r) of
2525 subsection (5) and paragraphs (ww) and (lll) of subsection (7)

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of section 212.08, Florida Statutes, are amended, and paragraphs (vvv) through (ffff) are added to subsection (7) of that section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(r) Data center property.—

1. As used in this paragraph, the term:

a. "Critical IT load" means that portion of electric power capacity, expressed in terms of megawatts, which is reserved solely for owners or tenants of a data center to operate their computer server equipment. The term does not include any ancillary load for cooling, lighting, common areas, or other equipment.

b. "Cumulative capital investment" means the combined total of all expenses incurred by the owners or tenants of a data center after July 1, 2017, in connection with acquiring, constructing, installing, equipping, or expanding the data center. However, the term does not include any expenses incurred in the acquisition of improved real property operating as a data center at the time of acquisition or within 6 months before the

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2551 acquisition.

2552 c. "Data center" means a facility that:

2553 (I) Consists of one or more contiguous parcels in this
2554 state, along with the buildings, substations and other
2555 infrastructure, fixtures, and personal property located on the
2556 parcels;

2557 (II) Is used exclusively to house and operate equipment
2558 that receives, stores, aggregates, manages, processes,
2559 transforms, retrieves, researches, or transmits data; or that is
2560 necessary for the proper operation of equipment that receives,
2561 stores, aggregates, manages, processes, transforms, retrieves,
2562 researches, or transmits data;

2563 (III) Has a critical IT load of 100 ~~15~~ megawatts or
2564 higher, and a critical IT load of 1 megawatt or higher dedicated
2565 to each individual owner or tenant within the data center; and

2566 (IV) Is constructed on or after July 1, 2017.

2567 d. "Data center property" means property used exclusively
2568 at a data center to construct, outfit, operate, support, power,
2569 cool, dehumidify, secure, or protect a data center and any
2570 contiguous dedicated substations. The term includes, but is not
2571 limited to, construction materials, component parts, machinery,
2572 equipment, computers, servers, installations, redundancies, and
2573 operating or enabling software, including any replacements,
2574 updates and new versions, and upgrades to or for such property,
2575 regardless of whether the property is a fixture or is otherwise

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2576 affixed to or incorporated into real property. The term also
2577 includes electricity used exclusively at a data center.

2578 2. Data center property is exempt from the tax imposed by
2579 this chapter, ~~except for the tax imposed by s. 212.031.~~ To be
2580 eligible for the exemption provided by this paragraph, the data
2581 center's owners and tenants must make a cumulative capital
2582 investment of \$150 million or more for the data center and the
2583 data center must have a critical IT load of 100 ~~45~~ megawatts or
2584 higher and a critical IT load of 1 megawatt or higher dedicated
2585 to each individual owner or tenant within the data center. Each
2586 of these requirements must be satisfied no later than 5 years
2587 after the commencement of construction of the data center.

2588 3.a. To receive the exemption provided by this paragraph,
2589 the person seeking the exemption must apply to the department
2590 for a temporary tax exemption certificate. The application must
2591 state that a qualifying data center designation is being sought
2592 and provide information that the requirements of subparagraph 2.
2593 will be met. Upon a tentative determination by the department
2594 that the data center will meet the requirements of subparagraph
2595 2., the department must issue the certificate.

2596 b.(I) The certificateholder shall maintain all necessary
2597 books and records to support the exemption provided by this
2598 paragraph. Upon satisfaction of all requirements of subparagraph
2599 2., the certificateholder must deliver the temporary tax
2600 certificate to the department together with documentation

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sufficient to show the satisfaction of the requirements. Such documentation must include written declarations, pursuant to s. 92.525, from:

(A) A professional engineer, licensed pursuant to chapter 471, certifying that the critical IT load requirement set forth in subparagraph 2. has been satisfied at the data center; and

(B) A Florida certified public accountant, as defined in s. 473.302, certifying that the cumulative capital investment requirement set forth in subparagraph 2. has been satisfied for the data center.

The professional engineer and the Florida certified public accountant may not be professionally related with the data center's owners, tenants, or contractors, except that they may be retained by a data center owner to certify that the requirements of subparagraph 2. have been met.

(II) If the department determines that the subparagraph 2. requirements have been satisfied, the department must issue a permanent tax exemption certificate.

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months

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before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 100 ~~45~~ megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

(IV) Notwithstanding s. 213.053, the department may share information concerning a temporary or permanent data center exemption certificate among all owners, tenants, contractors, and others purchasing exempt data center property pursuant to such certificate.

c. If, in an audit conducted by the department, it is determined that the certificateholder or any owners, tenants, contractors, or others purchasing, renting, or leasing data center property do not meet the criteria of this paragraph, the amount of taxes exempted at the time of purchase, rental, or lease is immediately due and payable to the department from the purchaser, renter, or lessee of those particular items, together with the appropriate interest and penalty computed from the date of purchase in the manner prescribed by this chapter.

Notwithstanding s. 95.091(3)(a), any tax due as provided in this sub-subparagraph may be assessed by the department within 6

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2651 years after the date the data center property was purchased.

2652 d. Purchasers, lessees, and renters of data center
2653 property who qualify for the exemption provided by this
2654 paragraph shall obtain from the data center a copy of the tax
2655 exemption certificate issued pursuant to sub-subparagraph a. or
2656 sub-subparagraph b. Before or at the time of purchase of the
2657 item or items eligible for exemption, the purchaser, lessee, or
2658 renter shall provide to the seller a copy of the tax exemption
2659 certificate and a signed certificate of entitlement. Purchasers,
2660 lessees, and renters with self-accrual authority shall maintain
2661 all documentation necessary to prove the exempt status of
2662 purchases.

2663 e. For any purchase, lease, or rental of property that is
2664 exempt pursuant to this paragraph, the possession of a copy of a
2665 tax exemption certificate issued pursuant to sub-subparagraph a.
2666 or sub-subparagraph b. and a signed certificate of entitlement
2667 relieves the seller of the responsibility of collecting the tax
2668 on the sale, lease, or rental of such property, and the
2669 department must look solely to the purchaser, renter, or lessee
2670 for recovery of the tax if it determines that the purchase,
2671 rental, or lease was not entitled to the exemption.

2672 4. After June 30, 2037 ~~2027~~, the department may not issue
2673 a temporary tax exemption certificate pursuant to this
2674 paragraph.

2675 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any

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entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ww) Bullion.—The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction is exempt ~~if the sales price exceeds \$500. The dealer must maintain proper documentation, as prescribed by rule of the department, to identify that portion of a transaction which involves the sale of gold, silver, or platinum bullion and is exempt under this paragraph.~~

(111) ~~Youth~~ Bicycle helmets.—The sale of a bicycle helmet

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2701 ~~marketed for use by youth~~ is exempt from the tax imposed by this
2702 chapter.

2703 (vvv) Batteries.—AA-cell, AAA-cell, C-cell, D-cell, 6-
2704 volt, or 9-volt batteries are exempt from the tax imposed by
2705 this chapter.

2706 (www) Smoke detection devices.—Smoke detection devices as
2707 defined in s. 83.51 are exempt from the tax imposed by this
2708 chapter.

2709 (xxx) Carbon monoxide alarms.—Carbon monoxide alarms as
2710 defined in s. 553.885 are exempt from the tax imposed by this
2711 chapter.

2712 (yyy) Fire extinguishers.—Fire extinguishers as defined in
2713 s. 633.102 are exempt from the tax imposed by this chapter.

2714 (zzz) Portable generators.—Portable generators are exempt
2715 from the tax imposed by this chapter. As used in this paragraph,
2716 the term "portable generator" means a portable engine-driven
2717 machine that converts chemical energy from the fuel powering the
2718 engine to mechanical energy, which, in turn, is converted to
2719 electrical power in the amount of 10,000 running watts or less.

2720 (aaaa) Waterproof tarpaulins and other flexible waterproof
2721 sheeting.—Waterproof tarpaulins and other flexible waterproof
2722 sheeting that are 1,000 square feet or less are exempt from the
2723 tax imposed by this chapter.

2724 (bbbb) Ground anchor systems and tie-down kits.—Items
2725 normally sold as, or generally advertised as, ground anchor

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2726 systems or tie-down kits are exempt from the tax imposed by this
2727 chapter.

2728 (cccc) Portable gas cans.—Portable gas or diesel fuel cans
2729 with a capacity of 5 gallons or less are exempt from the tax
2730 imposed by this chapter.

2731 (dddd) Life jackets.—Life jackets are exempt from the tax
2732 imposed by this chapter. As used in this paragraph, the term
2733 "life jacket" means a personal flotation device approved by the
2734 United States Coast Guard that is intended to be worn by a
2735 person to provide buoyancy to support a person in the water.

2736 (eeee) Sunscreen.—Sunscreen is exempt from the tax imposed
2737 by this chapter. As used in this paragraph, the term "sunscreen"
2738 means a topical product that is primarily intended for
2739 application to the skin of a person and classified by the United
2740 States Food and Drug Administration for the purpose of
2741 absorbing, reflecting, or scattering ultraviolet radiation. The
2742 term does not include cosmetics or other products that are not
2743 primarily intended to absorb, reflect, or scatter ultraviolet
2744 radiation.

2745 (ffff) Insect repellent.—Insect repellent is exempt from
2746 the tax imposed by this chapter. As used in this paragraph, the
2747 term "insect repellent" means a product registered by the United
2748 States Environmental Protection Agency which is designed to
2749 deter insects from landing on or biting a target and is intended
2750 for application to the skin of a person.

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2751 Section 47. Effective October 1, 2025, paragraphs (fff)
2752 through (ffff) of subsection (7) of section 212.08, Florida
2753 Statutes, are redesignated as paragraphs (eee) through (eeee),
2754 respectively, and paragraphs (gg) and (eee) of that subsection
2755 are amended to read:

2756 212.08 Sales, rental, use, consumption, distribution, and
2757 storage tax; specified exemptions.—The sale at retail, the
2758 rental, the use, the consumption, the distribution, and the
2759 storage to be used or consumed in this state of the following
2760 are hereby specifically exempt from the tax imposed by this
2761 chapter.

2762 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
2763 entity by this chapter do not inure to any transaction that is
2764 otherwise taxable under this chapter when payment is made by a
2765 representative or employee of the entity by any means,
2766 including, but not limited to, cash, check, or credit card, even
2767 when that representative or employee is subsequently reimbursed
2768 by the entity. In addition, exemptions provided to any entity by
2769 this subsection do not inure to any transaction that is
2770 otherwise taxable under this chapter unless the entity has
2771 obtained a sales tax exemption certificate from the department
2772 or the entity obtains or provides other documentation as
2773 required by the department. Eligible purchases or leases made
2774 with such a certificate must be in strict compliance with this
2775 subsection and departmental rules, and any person who makes an

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2776 exempt purchase with a certificate that is not in strict
2777 compliance with this subsection and the rules is liable for and
2778 shall pay the tax. The department may adopt rules to administer
2779 this subsection.

2780 (gg) Fair associations.—Also exempt from the tax imposed
2781 by this chapter is the sale, use, lease, rental, or grant of a
2782 license to use, made directly to or by a fair association, of
2783 ~~real or~~ tangible personal property; any charge made by a fair
2784 association, or its agents, for parking, admissions, or for
2785 temporary parking of vehicles used for sleeping quarters;
2786 rentals, subleases, and sublicenses of ~~real or~~ tangible personal
2787 property between the owner of the central amusement attraction
2788 and any owner of an amusement ride, as those terms are used in
2789 ss. 616.15(1)(b) and 616.242(3)(a), for the furnishing of
2790 amusement rides at a public fair or exposition; and other
2791 transactions of a fair association which are incurred directly
2792 by the fair association in the financing, construction, and
2793 operation of a fair, exposition, or other event or facility that
2794 is authorized by s. 616.08. As used in this paragraph, the terms
2795 "fair association" and "public fair or exposition" have the same
2796 meaning as those terms are defined in s. 616.001. This exemption
2797 does not apply to the sale of tangible personal property made by
2798 a fair association through an agent or independent contractor;
2799 sales of admissions and tangible personal property by a
2800 concessionaire, vendor, exhibitor, or licensee; or rentals and

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subleases of tangible personal property ~~or real property~~ between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee, except for the furnishing of amusement rides, which transactions are exempt.

~~(ccc) Bookstore operations at a postsecondary educational institution. Also exempt from payment of the tax imposed by this chapter on renting, leasing, letting, or granting a license for the use of any real property are payments to a postsecondary educational institution made by any person pursuant to a grant of the right to conduct bookstore operations on real property owned or leased by the postsecondary educational institution. As used in this paragraph, the term "bookstore operations" means activities consisting predominantly of sales, distribution, and provision of textbooks, merchandise, and services traditionally offered in college and university bookstores for the benefit of the institution's students, faculty, and staff.~~

Section 48. Effective January 1, 2026, paragraph (a) of subsection (4) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

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2826 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—
 2827 (a) Also exempt are:
 2828 1. Water delivered to the purchaser through pipes or
 2829 conduits or delivered for irrigation purposes. The sale of
 2830 drinking water in bottles, cans, or other containers, including
 2831 water that contains minerals or carbonation in its natural state
 2832 or water to which minerals have been added at a water treatment
 2833 facility regulated by the Department of Environmental Protection
 2834 or the Department of Health, is exempt. This exemption does not
 2835 apply to the sale of drinking water in bottles, cans, or other
 2836 containers if carbonation or flavorings, except those added at a
 2837 water treatment facility, have been added. Water that has been
 2838 enhanced by the addition of minerals and that does not contain
 2839 any added carbonation or flavorings is also exempt.
 2840 2. All fuels used by a public or private utility,
 2841 including any municipal corporation or rural electric
 2842 cooperative association, in the generation of electric power or
 2843 energy for sale. Fuel other than motor fuel and diesel fuel is
 2844 taxable as provided in this chapter with the exception of fuel
 2845 expressly exempt herein. Natural gas and natural gas fuel as
 2846 defined in s. 206.9951(2) are exempt from the tax imposed by
 2847 this chapter when placed into the fuel supply system of a motor
 2848 vehicle. Effective July 1, 2013, natural gas used to generate
 2849 electricity in a non-combustion fuel cell used in stationary
 2850 equipment is exempt from the tax imposed by this chapter. Motor

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2851 fuels and diesel fuels are taxable as provided in chapter 206,
2852 with the exception of those motor fuels and diesel fuels used by
2853 railroad locomotives or vessels to transport persons or property
2854 in interstate or foreign commerce, which are taxable under this
2855 chapter only to the extent provided herein. The basis of the tax
2856 shall be the ratio of intrastate mileage to interstate or
2857 foreign mileage traveled by the carrier's railroad locomotives
2858 or vessels that were used in interstate or foreign commerce and
2859 that had at least some Florida mileage during the previous
2860 fiscal year of the carrier, such ratio to be determined at the
2861 close of the fiscal year of the carrier. However, during the
2862 fiscal year in which the carrier begins its initial operations
2863 in this state, the carrier's mileage apportionment factor may be
2864 determined on the basis of an estimated ratio of anticipated
2865 miles in this state to anticipated total miles for that year,
2866 and subsequently, additional tax shall be paid on the motor fuel
2867 and diesel fuels, or a refund may be applied for, on the basis
2868 of the actual ratio of the carrier's railroad locomotives' or
2869 vessels' miles in this state to its total miles for that year.
2870 This ratio shall be applied each month to the total Florida
2871 purchases made in this state of motor and diesel fuels to
2872 establish that portion of the total used and consumed in
2873 intrastate movement and subject to tax under this chapter. The
2874 basis for imposition of any discretionary surtax shall be set
2875 forth in s. 212.054. Fuels used exclusively in intrastate

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2876 commerce do not qualify for the proration of tax.

2877 3. The transmission or wheeling of electricity.

2878 4. Dyed diesel fuel placed into the storage tank of a
2879 vessel used exclusively for the commercial fishing and
2880 aquacultural purposes listed in s. 206.41(4)(c)3.

2881 5. Aviation fuel, as defined in s. 206.9925.

2882 Section 49. Effective upon becoming a law, subsection (2),
2883 paragraph (a) of subsection (4), and subsections (5) and (8) of
2884 section 212.099, Florida Statutes, are amended, and subsection
2885 (11) is added to that section, to read:

2886 212.099 Credit for contributions to eligible nonprofit
2887 scholarship-funding organizations.—

2888 (2) An eligible business shall be granted a credit against
2889 the tax imposed under s. 212.031 and collected from the eligible
2890 business by a dealer. The credit shall be in an amount equal to
2891 100 percent of an eligible contribution made to an organization
2892 on or before July 1, 2025.

2893 (4)(a) An eligible business must apply to the department
2894 for an allocation of tax credits under this section. The
2895 eligible business must specify in the application the state
2896 fiscal year during which the contribution will be made, the
2897 organization that will receive the contribution, the planned
2898 amount of the contribution, the address of the property from
2899 which the rental or license fee is subject to taxation under s.
2900 212.031, and the federal employer identification number of the

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2901 dealer who collects the tax imposed under s. 212.031 from the
2902 eligible business and who will reduce collection of taxes from
2903 the eligible business pursuant to this section. The department
2904 shall approve allocations of tax credits on a first-come, first-
2905 served basis and shall provide to the eligible business a
2906 separate approval or denial letter for each dealer for which the
2907 eligible business applied for an allocation of tax credits. The
2908 department may not approve any allocations of tax credits after
2909 July 1, 2025. Within 10 days after approving or denying an
2910 application, the department shall provide a copy of its approval
2911 or denial letter to the organization specified by the eligible
2912 business in the application. An approval letter must include the
2913 name and federal employer identification number of the dealer
2914 from whom a credit under this section can be taken and the
2915 amount of tax credits approved for use with that dealer.

2916 (5) Each dealer that receives from an eligible business a
2917 copy of the department's approval letter and a certificate of
2918 contribution, both of which identify the dealer as the dealer
2919 who collects the tax imposed under s. 212.031 from the eligible
2920 business and who will reduce collection of taxes from the
2921 eligible business pursuant to this section, shall reduce the tax
2922 collected from the eligible business under s. 212.031 by the
2923 total amount of contributions indicated in the certificate of
2924 contribution. The reduction may not exceed the amount of credit
2925 allocation approved by the department and may not exceed the

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amount of tax that would otherwise be collected from the eligible business by a dealer when a payment is made under the rental or license fee arrangement. However, payments by an eligible business to a dealer may not be reduced before October 1, 2018, or after October 1, 2025.

(a) If the total amount of credits an eligible business may take cannot be fully used within any period that a payment is due under the rental or license fee arrangement because of an insufficient amount of tax that the dealer would collect from the eligible business during that period, the unused amount may be carried forward for a period not to exceed 10 years.

(b) Notwithstanding any other law, after July 1, 2025, any unused earned credit held by an eligible business may be claimed through a refund. An eligible business must attach a copy of the department's approval letter and the certificate of contribution to its refund application, which must be submitted to the department by December 31, 2026, in order to receive the refund.

(c) ~~(b)~~ A tax credit may not be claimed on an amended return ~~or through a refund.~~

(d) ~~(e)~~ A dealer that claims a tax credit must file returns and pay taxes by electronic means under s. 213.755.

(e) ~~(d)~~ An eligible business may not convey, assign, or transfer an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the eligible business are conveyed, assigned, or transferred in the same transaction

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and the successor business continues the same lease with the dealer.

(f)~~(e)~~ Within any state fiscal year, an eligible business may rescind all or part of a tax credit approved under this section. The amount rescinded shall become available for that state fiscal year to another eligible business as approved by the department if the business receives notice from the department that the rescindment has been accepted by the department. Any amount rescinded under this subsection shall become available to an eligible business on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(g)~~(f)~~ Within 10 days after the rescindment of a tax credit under paragraph (f) ~~(e)~~ is accepted by the department, the department shall notify the eligible nonprofit scholarship-funding organization specified by the eligible business. The department shall also include the eligible nonprofit scholarship-funding organization specified by the eligible business on all letters or correspondence of acknowledgment for tax credits under this section.

(8) The sum of tax credits that may be approved by the department in any state fiscal year is \$57.5 million; however, credits may not be approved for a state fiscal year beginning on or after July 1, 2025.

(11) This section is repealed January 1, 2027.

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2976 Section 50. Effective October 1, 2025, subsection (12) of
2977 section 212.12, Florida Statutes, is amended to read:

2978 212.12 Dealer's credit for collecting tax; penalties for
2979 noncompliance; powers of Department of Revenue in dealing with
2980 delinquents; rounding; records required.—

2981 (12) In order to aid the administration and enforcement of
2982 the provisions of this chapter with respect to the rentals and
2983 license fees, each lessor or person granting the use of any
2984 hotel, apartment house, roominghouse, tourist or trailer camp,
2985 ~~real property~~, or any interest therein, or any portion thereof,
2986 inclusive of owners; property managers; lessors; landlords;
2987 hotel, apartment house, and roominghouse operators; and all
2988 licensed real estate agents within the state leasing, granting
2989 the use of, or renting such property, shall be required to keep
2990 a record of each and every such lease, license, or rental
2991 transaction which is taxable under this chapter, in such a
2992 manner and upon such forms as the department may prescribe, and
2993 to report such transaction to the department or its designated
2994 agents, and to maintain such records as long as required by s.
2995 213.35, subject to the inspection of the department and its
2996 agents. Upon the failure by such owner; property manager;
2997 lessor; landlord; hotel, apartment house, roominghouse, tourist
2998 or trailer camp operator; or real estate agent to keep and
2999 maintain such records and to make such reports upon the forms
3000 and in the manner prescribed, such owner; property manager;

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lessor; landlord; hotel, apartment house, roominghouse, tourist or trailer camp operator; receiver of rent or license fees; or real estate agent is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083, for the first offense; for subsequent offenses, they are each guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If, however, any subsequent offense involves intentional destruction of such records with an intent to evade payment of or deprive the state of any tax revenues, such subsequent offense shall be a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

Section 51. Paragraph (f) is added to subsection (5) of section 212.13, Florida Statutes, to read:

212.13 Records required to be kept; power to inspect; audit procedure.—

(5)

(f) Once the notification required by paragraph (a) is issued, the department, at any time, may respond to contact initiated by a taxpayer to discuss the audit, and the taxpayer may provide records or other information, electronically or otherwise, to the department. The department may examine, at any time, documentation and other information voluntarily provided by the taxpayer, its representative, or other parties; information already in the department's possession; or publicly available information. Examination by the department of such

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information does not commence an audit if the review takes place
within 60 days after the notice of intent to conduct an audit.
The requirement in paragraph (a) does not prohibit the
department from making initial contact with the taxpayer to
confirm receipt of the notification or to confirm the date that
the audit will begin. If the taxpayer has not previously waived
the 60-day notice period and believes the department commenced
the audit before the 61st day, the taxpayer must object in
writing to the department before the issuance of an assessment
or the objection is waived. If the objection is not waived and
it is determined during a formal or informal protest that the
audit was commenced before the 61st day after the issuance of
the notice of intent to audit, the tolling period provided for
in s. 213.345 shall be considered lifted for the number days
equal to the difference between the date the audit commenced and
the 61st day after the date of the department's notice of intent
to audit.

Section 52. Effective October 1, 2025, subsection (6) of
section 212.13, Florida Statutes, is amended to read:

212.13 Records required to be kept; power to inspect;
audit procedure.—

(6) Any fair association subject to chapter 616 which
~~leases or licenses its real property to, or~~ allows its assets or
property to be used by ~~7~~ any concessionaire, vendor, exhibitor,
or licensee shall distribute to the concessionaire, vendor,

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exhibitor, or licensee a form suggested by the department which requests, at a minimum, the name, business address, and telephone number of the concessionaire, vendor, exhibitor, or licensee; its sales tax registration number; and the amount of the daily revenue that it receives as a result of activities and sales on the fairgrounds or as a result of the use of the assets or other property of the fair association. Each vendor, concessionaire, exhibitor, or licensee that uses a fair association's ~~real property or other~~ assets shall complete and submit such a form to the management of the fair association daily within 24 hours after the close of a day's business, and the fair association shall make the completed forms available to the department as requested by the department. The failure of a vendor, concessionaire, exhibitor, or licensee to complete and submit such a form must be reported to the department by the fair association within 24 hours after the form becomes due. This subsection does not require the fair association to be responsible for collecting or remitting the tax owed by any such concessionaire, vendor, exhibitor, or licensee.

Section 53. Effective October 1, 2025, paragraphs (a) and (b) of subsection (3) of section 212.18, Florida Statutes, are amended to read:

212.18 Administration of law; registration of dealers; rules.—

(3) (a) A person desiring to engage in or conduct business

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3076 in this state as a dealer, or to lease, rent, or let or grant
3077 licenses in living quarters or sleeping or housekeeping
3078 accommodations in hotels, apartment houses, roominghouses, or
3079 tourist or trailer camps that are subject to tax under s.
3080 212.03, ~~or to lease, rent, or let or grant licenses in real~~
3081 ~~property,~~ and a person who sells or receives anything of value
3082 by way of admissions, must file with the department an
3083 application for a certificate of registration for each place of
3084 business. The application must include the names of the persons
3085 who have interests in such business and their residences, the
3086 address of the business, and other data reasonably required by
3087 the department. However, owners and operators of vending
3088 machines or newspaper rack machines are required to obtain only
3089 one certificate of registration for each county in which such
3090 machines are located. The department, by rule, may authorize a
3091 dealer that uses independent sellers to sell its merchandise to
3092 remit tax on the retail sales price charged to the ultimate
3093 consumer in lieu of having the independent seller register as a
3094 dealer and remit the tax. The department may appoint the county
3095 tax collector as the department's agent to accept applications
3096 for registrations. The application must be submitted to the
3097 department before the person, firm, copartnership, or
3098 corporation may engage in such business.

3099 (b) The department, upon receipt of such application,
3100 shall grant to the applicant a separate certificate of

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3101 registration for each place of business, which may be canceled
 3102 by the department or its designated assistants for any failure
 3103 by the certificateholder to comply with this chapter. The
 3104 certificate is not assignable and is valid only for the person,
 3105 firm, copartnership, or corporation to which it is issued. The
 3106 certificate must be placed in a conspicuous place in the
 3107 business or businesses for which it is issued and must be
 3108 displayed at all times. Except as provided in this subsection, a
 3109 person may not engage in business as a dealer or in leasing,
 3110 renting, or letting of or granting licenses in living quarters
 3111 or sleeping or housekeeping accommodations in hotels, apartment
 3112 houses, roominghouses, or tourist or trailer camps, ~~or real~~
 3113 ~~property,~~ or sell or receive anything of value by way of
 3114 admissions, without a valid certificate. A person may not
 3115 receive a license from any authority within the state to engage
 3116 in any such business without a valid certificate. A person may
 3117 not engage in the business of selling or leasing tangible
 3118 personal property or services as a dealer; engage in leasing,
 3119 renting, or letting of or granting licenses in living quarters
 3120 or sleeping or housekeeping accommodations in hotels, apartment
 3121 houses, roominghouses, or tourist or trailer camps that are
 3122 taxable under this chapter, ~~or real property;~~ or engage in the
 3123 business of selling or receiving anything of value by way of
 3124 admissions without a valid certificate.

3125 Section 54. Paragraph (cc) is added to subsection (8) of

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section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

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

(cc) State tax information regarding tax credits under s. 288.062 to the Secretary of Commerce or his or her authorized designee pursuant to any formal agreement for the exchange of mutual information between the department and the Department of Commerce.

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

Section 55. Effective January 1, 2026, paragraph (h) of subsection (8) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

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

(h) Names and addresses of persons paying taxes pursuant to part III ~~IV~~ of chapter 206 to the Department of Environmental

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Protection in the conduct of its official duties.

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

Section 56. Subsection (2) of section 213.37, Florida Statutes, is amended to read:

213.37 Authority to require sworn statements.—

(2) Verification shall be accomplished as provided in s. 92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s. 92.525(3).

Section 57. Section 215.212, Florida Statutes, is repealed.

Section 58. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

(1) The following income of a revenue nature or the following trust funds shall be exempt from the appropriation required by s. 215.20(1):

(i) Bond proceeds or revenues dedicated for bond repayment, except for the Documentary Stamp Clearing Trust Fund

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administered by the Department of Revenue.

Section 59. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.18775, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.062, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 60. Effective upon becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection (2) of section 220.03, Florida Statutes, are amended to read:

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220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025 ~~2024~~, except as provided in subsection (3).

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 61. (1) The amendments made by this act to s. 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively to January 1, 2025.

(2) This section shall take effect upon becoming a law.

Section 62. Paragraph (e) of subsection (1) of section 220.03, Florida Statutes, is amended to read:

220.03 Definitions.—

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3226 (1) SPECIFIC TERMS.—When used in this code, and when not
3227 otherwise distinctly expressed or manifestly incompatible with
3228 the intent thereof, the following terms shall have the following
3229 meanings:

3230 (e) "Corporation" includes all domestic corporations;
3231 foreign corporations qualified to do business in this state or
3232 actually doing business in this state; joint-stock companies;
3233 limited liability companies, under chapter 605; common-law
3234 declarations of trust, under chapter 609; corporations not for
3235 profit, under chapter 617; agricultural cooperative marketing
3236 associations, under chapter 618; professional service
3237 corporations, under chapter 621; foreign unincorporated
3238 associations, under chapter 622; private school corporations,
3239 under chapter 623; foreign corporations not for profit which are
3240 carrying on their activities in this state; and all other
3241 organizations, associations, legal entities, and artificial
3242 persons which are created by or pursuant to the statutes of this
3243 state, the United States, or any other state, territory,
3244 possession, or jurisdiction. The term "corporation" does not
3245 include proprietorships, even if using a fictitious name;
3246 partnerships of any type, as such; limited liability companies
3247 that are taxable as partnerships for federal income tax
3248 purposes; state or public fairs or expositions, under chapter
3249 616; estates of decedents or incompetents; testamentary trusts;
3250 charitable trusts; or private trusts.

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3251 Section 63. The amendment made by this act to s.
3252 220.03(1)(e), Florida Statutes, first applies to taxable years
3253 beginning on or after January 1, 2026.

3254 Section 64. Section 220.18775, Florida Statutes, is
3255 created to read:

3256 220.18775 Credit for contributions to eligible charitable
3257 organizations for the Home Away From Home Tax Credit.—

3258 (1) For taxable years beginning on or after January 1,
3259 2026, there is allowed a credit of 100 percent of an eligible
3260 contribution made to an eligible charitable organization under
3261 s. 402.63 against any tax due for a taxable year under this
3262 chapter after the application of any other allowable credits by
3263 the taxpayer. An eligible contribution must be made to an
3264 eligible charitable organization on or before the date the
3265 taxpayer is required to file a return pursuant to s. 220.222.
3266 The credit granted by this section is reduced by the difference
3267 between the amount of federal corporate income tax, taking into
3268 account the credit granted by this section, and the amount of
3269 federal corporate income tax without application of the credit
3270 granted by this section.

3271 (2) A taxpayer who files a Florida consolidated return as
3272 a member of an affiliated group pursuant to s. 220.131(1) may be
3273 allowed the credit on a consolidated return basis; however, the
3274 total credit taken by the affiliated group is subject to the
3275 limitation established under subsection (1).

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3276 (3) Section 402.63 applies to the credit authorized by
3277 this section.

3278 (4) If a taxpayer applies and is approved for a credit
3279 under s. 402.63 after timely requesting an extension to file
3280 under s. 220.222(2):

3281 (a) The credit does not reduce the amount of tax due for
3282 purposes of the department's determination as to whether the
3283 taxpayer was in compliance with the requirement to pay tentative
3284 taxes under ss. 220.222 and 220.32.

3285 (b) The taxpayer's noncompliance with the requirement to
3286 pay tentative taxes will result in the revocation and
3287 rescindment of any such credit.

3288 (c) The taxpayer will be assessed for any taxes,
3289 penalties, or interest due from the taxpayer's noncompliance
3290 with the requirement to pay tentative taxes.

3291 Section 65. Effective July 1, 2026, paragraphs (a) and (c)
3292 of subsection (2) of section 288.0001, Florida Statutes, are
3293 amended to read:

3294 288.0001 Economic Development Programs Evaluation.—The
3295 Office of Economic and Demographic Research and the Office of
3296 Program Policy Analysis and Government Accountability (OPPAGA)
3297 shall develop and present to the Governor, the President of the
3298 Senate, the Speaker of the House of Representatives, and the
3299 chairs of the legislative appropriations committees the Economic
3300 Development Programs Evaluation.

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(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(a) By January 1, 2014, and every 3 years thereafter, an analysis of the following:

1. The capital investment tax credit established under s. 220.191.

2. Space Florida established under s. 331.302.

3. The research and development tax credit established under s. 220.196.

4. The Urban High-Crime Area Job Tax Credit Program established under s. 212.097 and authorized under s. 220.1895.

5. The Rural Job Tax Credit Program established under s. 212.098 and authorized under s. 220.1895.

6. The Florida Job Growth Grant Fund established under s. 288.101.

7. The brownfield redevelopment bonus refund established under s. 288.107.

8. The Rural Community Investment Program established under s. 288.062.

(c) By January 1, 2016, and every 3 years thereafter, an analysis of the following:

1. The tax exemption for semiconductor, defense, or space technology sales established under s. 212.08(5)(j).

2. The Military Base Protection Program established under

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s. 288.980.

3. The Quick Response Training Program established under s. 288.047.

4. The Incumbent Worker Training Program established under s. 445.003.

5. The direct-support organization and international trade and business development programs established or funded under s. 288.012 or s. 288.826.

6. The program established under s. 295.22(3).

7. The data center property sales tax exemption established under s. 212.08(5)(r).

Section 66. Section 288.062, Florida Statutes, is created to read:

288.062 Rural Community Investment Program.—

(1) The Rural Community Investment Program is created within the department.

(2) As used in this section, the term:

(a) "Affiliate" means an entity that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another entity. For the purposes of this paragraph, an entity is controlled by another entity if the controlling entity holds, directly or indirectly, the majority voting or ownership interest in the controlled entity or has control over the day-to-day operations of the controlled entity.

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3351 (b) "Applicant" means a person who submits or updates an
3352 application on behalf of a rural fund.

3353 (c) "Credit certification date" means the first date on
3354 which the department provides a certificate under paragraph
3355 (4) (e) and each anniversary of such date for a period of 11
3356 years.

3357 (d) "Eligible business" means a business that, at the time
3358 a rural fund initially invests in the business:

3359 1. Has fewer than 250 employees;

3360 2. Has its principal business operations located in this
3361 state; and

3362 3. Has its principal business operations located in a
3363 rural community in this state, unless this requirement is waived
3364 by the department pursuant to subsection (8).

3365 (e) "Eligible investment" means any capital or equity
3366 investment in an eligible business, or any loan to an eligible
3367 business with a stated maturity of at least 1 year after the
3368 date of issuance.

3369 (f) "Investment authority" means the total amount of
3370 eligible investments which a rural fund intends to make to
3371 eligible businesses, which is the amount certified by the
3372 department under paragraph (4) (e).

3373 (g) "Investor contribution" means a cash investment in a
3374 rural fund. The cash investment must be used to purchase an
3375 equity interest in the rural fund or to purchase at par value or

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3376 premium a debt instrument that has a maturity date at least 5
3377 years after the credit certification date and a repayment
3378 schedule that is no greater than level principal amortization
3379 over 5 years.

3380 (h) "Jobs retained" means the number of full-time
3381 employment positions that existed before the initial eligible
3382 investment in an eligible business and for which the eligible
3383 business's chief executive officer or similar officer certifies
3384 that the employment positions would have been eliminated but for
3385 the initial eligible investment.

3386 (i) "Principal business operations" means the location or
3387 locations at which at least 60 percent of a business's employees
3388 work or at which the employees who are paid at least 60 percent
3389 of the business's payroll are located. A business that agrees to
3390 relocate or hire new employees using the proceeds of an eligible
3391 investment to establish its principal business operations in
3392 this state is deemed to have its principal business operations
3393 in the new location, provided that the business satisfies this
3394 definition within 180 days after receiving the eligible
3395 investment.

3396 (j) "Rural community" means a rural community as defined
3397 in s. 288.0656 or a designated rural area of opportunity as
3398 defined in s. 288.0656(2).

3399 (k) "Rural fund" means an entity certified by the
3400 department under paragraph (4) (e).

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3401 (1) "State tax" means a tax due under chapter 220 or s.
3402 624.509(1).

3403 (m) "Taxpayer" means a person who makes an investor
3404 contribution and is a taxpayer as defined in s. 220.03(z) or a
3405 person with tax liability under s. 624.509.

3406 (n) "Transferee" means a person who receives a transferred
3407 tax credit under paragraph (6) (b).

3408 (3) On or before November 1, 2025, the department shall
3409 begin accepting applications, on a form adopted by department
3410 rule, for approval as a rural fund. The application must include
3411 all of the following:

3412 (a) The investment authority sought by the applicant.

3413 (b) Evidence that the applicant is licensed as a rural
3414 business investment company as defined in 7 U.S.C. s. 2009cc or
3415 as a small business investment company under 15 U.S.C. s. 681.
3416 The applicant must include a certificate executed by an
3417 executive officer of the applicant attesting that such license
3418 remains in effect and has not been revoked.

3419 (c) Evidence that, as of the date the application is
3420 submitted, the applicant has invested at least \$100 million in
3421 nonpublic companies located in counties within the United States
3422 with a population of less than 75,000 as of the United States
3423 Decennial Census of 2020.

3424 (d) An estimate of the total number of new annual jobs
3425 that will be created and total jobs retained over the life of

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the program in the state because of the applicant's proposed
eligible investments.

(e) A business plan that includes a revenue impact
assessment projecting state and local tax revenues to be
generated, as well as state expenditures to be reduced, by the
applicant's proposed eligible investments, which is prepared by
a nationally recognized third-party independent economic
forecasting firm using a dynamic economic forecasting model that
analyzes the applicant's business plan over the 10 years after
the date the application is submitted to the department.

(4)(a) The department shall review applications for
approval of the applicant as a rural fund in the order received.
The department may ask the applicant for additional information
about items contained in the application. Within 60 days after
receipt of a completed application, the department shall approve
or deny the application.

(b) The department shall deem applications received on the
same day as having been received simultaneously. If requests for
investment authority exceed the remaining tax credit limitation
under paragraph (c), the department must proportionally reduce
the investment authority for each approved application received
simultaneously to avoid exceeding the limit.

(c) Beginning in fiscal year 2025-2026, the tax credit cap
amount is \$7 million in each state fiscal year, excluding any
credits carried forward pursuant to subsection (6). The

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department may not approve a cumulative amount of tax credits which may result in the claim of more than \$35 million in tax credits during the existence of the program.

(d) The department must deny an application if:

1. The application is incomplete;

2. The applicant does not satisfy the criteria set forth in subsection (3);

3. The revenue impact assessment submitted under paragraph (3) (e) does not demonstrate that the applicant's business plan will result in a positive revenue impact on the state over a 10-year period which exceeds the cumulative amount of tax credits that would be issued to the applicant's investors; or

4. The department has already approved the maximum amount of investment authority allowed under paragraph (c).

(e) A tax credit certified under this paragraph may not be taken against state tax liability until a rural fund receives a final order under subsection (5). After approving the application, the department must provide a certification to the applicant which does all of the following:

1. Designates the applicant as a rural fund.

2. Certifies the amount of the rural fund's investment authority.

3. Certifies the amount of tax credits available to persons who make investor contributions in the rural fund. The certified tax credits must be equal to 25 percent of the rural

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3476 fund's investment authority under subparagraph 2.

3477 4. A statement that tax credits may not be taken against
3478 state tax liability until the rural fund receives a final order
3479 under subsection (5).

3480 (f) Within 90 days after receiving the certification
3481 issued under paragraph (e), the rural fund shall collect all
3482 investor contributions. The collected investor contributions
3483 must equal the investment authority specified in the
3484 certification under subparagraph (e)2.

3485 (g) Within 95 days after receiving the certification
3486 issued under paragraph (e), the rural fund must send a
3487 notification to the department demonstrating that the rural fund
3488 has collected investor contributions in an amount equal to the
3489 investment authority specified in the certification under
3490 subparagraph (e)2. The notification must include all of the
3491 following:

3492 1. Evidence that the rural fund collected the total amount
3493 required under subparagraph (e)2.

3494 2. The date on which each investor contribution was
3495 collected.

3496 3. The identity, including name and tax identification
3497 number, of each person who made an investor contribution and the
3498 amount of the investor contribution made by each person.

3499 (h) If the rural fund fails to comply with paragraphs (f)
3500 and (g), the department must revoke the rural fund's

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3501 certification that was made pursuant to paragraph (e). The
3502 corresponding investment authority will not count toward the tax
3503 credit limitation set forth in paragraph (c).

3504 (i) The department shall first award revoked investment
3505 authority pro rata to each rural fund that was awarded less than
3506 the investment authority for which it applied. Any remaining
3507 investment authority may be awarded by the department to new
3508 applicants.

3509 (5) Upon receipt of the notification under paragraph
3510 (4)(g), the department must issue a final order approving the
3511 taxpayer to receive tax credits under this section. The final
3512 order must include the identity, including name and tax
3513 identification number, of each taxpayer who is eligible to claim
3514 the credit and the amount of credits that may be claimed by each
3515 taxpayer. The amount of tax credits that the taxpayer is
3516 approved to receive must be equal to 25 percent of the investor
3517 contribution specified in the notification under subparagraph
3518 (4)(g)3. The department must provide the final order to the
3519 rural fund and the Department of Revenue.

3520 (6)(a) Any taxpayer that receives a final order under
3521 subsection (5) is vested with an earned credit against state tax
3522 liability. The taxpayer must attach a copy of the final order
3523 issued under subsection (5) to its return when claiming the
3524 credit. The taxpayer may claim the credit as follows:

3525 1. The taxpayer may apply 20 percent of the credit against

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its state tax liability in the tax years containing the first
through fifth credit certification dates.

2. A taxpayer may not claim a tax credit in excess of the taxpayer's state tax liability. If the credit granted pursuant to this section is not fully used in any single year because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for use in the taxpayer's subsequent tax years until the tax year containing the 11th credit certification date, after applying the other credits and unused carryovers in the order provided in s. 220.02 for credits taken against the tax in chapter 220 or in the order provided in s. 624.509 for credits taken against the tax in s. 624.509. An insurer claiming a credit against the tax in s. 624.509 under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner. Carryover credit amounts must be treated as unused credits for purposes of the transfer of unused credits pursuant to paragraph (b).

(b) A credit earned under this section may not be refunded, sold on the open market, or transferred, except as provided in this paragraph.

1. Credits earned under this section may be transferred from a taxpayer to affiliates of the rural fund. Credits earned by or allocated to a partnership under chapter 620 or a limited

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liability company under chapter 605 may be allocated to the partners, members, or shareholders of such entity for their use in accordance with the provisions of any agreement among such partners, members, or shareholders.

2. A taxpayer must notify the department and the Department of Revenue of a transfer. The notification must include the identity of the transferee, tax identification number of the transferee, and tax credit amount allocated to the transferee. The notice of transfer also must state whether unused tax credits are being transferred and the amount of unused tax credits being transferred. Such allocations and transfers may not be considered a sale for the purposes of this section.

3. Notification of a transfer of a tax credit must be submitted to the Department of Revenue on a form adopted by rule of the Department of Revenue. Within 30 days after the transfer, the Department of Revenue shall provide a letter to the rural fund, taxpayer, transferee, and the department acknowledging the transfer, after which time the transferee may claim the transferred credit on its return due on or after the date of the letter. The transferee must attach a copy of the letter to its return when claiming the credit.

(7)(a) Notwithstanding s. 95.091, the department must direct the Department of Revenue to recapture all or a portion of a tax credit under this section if one or more of the

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3576 following occur with respect to a rural fund before the rural
3577 fund exits the program in accordance with subsection (10):

3578 1. The rural fund does not invest 60 percent of its
3579 investment authority in eligible businesses before its second
3580 credit certification date.

3581 2. The rural fund does not invest 100 percent of its
3582 investment authority in eligible businesses before its third
3583 credit certification date, with at least 70 percent of such
3584 eligible investments made in a rural community.

3585 3. The rural fund, after initially satisfying subparagraph
3586 (a)2., fails to maintain eligible investments equal to 100
3587 percent of its investment authority until exiting the program in
3588 accordance with subsection (10), with at least 70 percent of
3589 such eligible investments made in a rural community. For
3590 purposes of this paragraph, an investment is maintained even if
3591 it is sold or repaid, so long as the rural fund reinvests an
3592 amount equal to the capital returned or recovered from the
3593 original investment, exclusive of any profits realized, in other
3594 eligible investments in this state within 12 months after the
3595 receipt of such capital. Amounts received periodically by a
3596 rural fund must be treated as continuously invested in eligible
3597 investments if the amounts are reinvested in one or more
3598 eligible investments by the end of the following calendar year;
3599 however, there is no requirement to reinvest capital after
3600 exiting the program in accordance with subsection (10) for

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3601 purposes of eligibility under this paragraph.

3602 4. The rural fund, before exiting the program in
3603 accordance with subsection (10), makes a distribution or payment
3604 that results in the rural fund having less than 100 percent of
3605 its investment authority invested in eligible businesses.

3606 5. The rural fund invests in an eligible business that
3607 directly, or indirectly through an affiliate, owns, has the
3608 right to acquire an ownership interest in, makes a loan to, or
3609 makes an investment in the rural fund of an affiliate of the
3610 rural fund or an investor in the rural fund.

3611 (b) The department must provide notice to the rural fund,
3612 taxpayer, transferee as applicable, and the Department of
3613 Revenue of a proposed recapture of tax credits. The rural fund
3614 has 6 months after the receipt of the notice to cure a
3615 deficiency identified in the notice and avoid recapture of a
3616 credit. The department must issue a final order of recapture if
3617 the rural fund fails to cure a deficiency within the 6-month
3618 period. The final order of recapture must be provided to the
3619 rural fund, taxpayer, transferee as applicable, and the
3620 Department of Revenue. Only one correction is permitted for each
3621 rural fund during the 5-year credit period. Recaptured funds
3622 shall be deposited into the General Revenue Fund.

3623 (c) A rural fund, taxpayer, or transferee that submits
3624 fraudulent information to the department or Department of
3625 Revenue is liable for the costs associated with the

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3626 investigation and prosecution of the fraudulent claim plus a
3627 penalty in an amount equal to double the tax credits claimed.
3628 This penalty is in addition to any other penalty that may be
3629 imposed by law.

3630 (d)1. The department must first provide revoked tax
3631 credits on a pro rata basis to each rural fund that was approved
3632 for less than the amount for which it applied, as long as the
3633 approved credits remain under the tax credit limitation in
3634 paragraph (4)(c) for the fiscal year in which the limitation
3635 applied.

3636 2. Any remaining tax credits must be approved by the
3637 department to new applicants, as long as the approved credits
3638 remain under the tax credit limitation in paragraph (4)(c) or
3639 the fiscal year in which the cap applied.

3640 (8) The department may, upon a request made pursuant to
3641 subsection (9), waive the requirement relating to a rural
3642 community under subparagraph (2)(d)3. and allow a business to be
3643 considered an eligible business if the department determines
3644 that the business is located on land classified as agricultural
3645 under s. 193.461 or that the primary residence of a majority of
3646 the business's employees is located in a rural community. This
3647 waiver does not allow a rural fund to invest less than 70
3648 percent of eligible investments in a rural community. The
3649 department must provide the rural fund and the Department of
3650 Revenue with a written notice of the waiver under this

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subsection.

(9) Before making an eligible investment, a rural fund may request a written opinion from the department as to whether the business in which it proposes to invest satisfies the definition of an eligible business. The department, no later than 15 business days after the date of receipt of the request, shall provide the rural fund with a determination letter providing its opinion. If the department fails to issue a determination letter within that timeframe, the business in which the rural fund proposes to invest must be considered an eligible business.

(10) (a) On or after the sixth anniversary of the credit certification date, a rural fund may apply to the department to exit the program and no longer be subject to regulation. The department shall approve or deny the application within 15 days after receipt. In evaluating the application, the fact that no tax credit certificates have been revoked and that the rural fund has not received a notice of revocation that has not been cured pursuant to subsection (7) is sufficient evidence that the rural fund is eligible for exit. If the application is denied, the notice of denial must include the reasons for the determination.

(b) The department may revoke a tax credit certificate after a rural fund exits the program. The department may take any legal action necessary to recapture the tax credits. The department must deposit any funds from recaptured tax credits

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3676 into the General Revenue Fund.

3677 (11)(a) Each rural fund shall submit to the department a
3678 report on or before the 15th business day after the second and
3679 third credit certification date. The report must include all of
3680 the following for the year preceding the second or third credit
3681 certification date:

3682 1. The time period covered in the report, which is the
3683 year preceding the second credit certification date or the year
3684 preceding the third credit certification date.

3685 2. The name, address, and county of each eligible business
3686 receiving an eligible investment, including either the written
3687 determination under subsection (9) or evidence that the business
3688 qualified as an eligible business at the time the investment was
3689 made, if not previously reported.

3690 3. Financial information that provides documentation for
3691 each eligible business that the rural fund has invested the
3692 amounts required in paragraph (7)(a).

3693 4. All of the following for each eligible business:

3694 a. The types of industries, identified by the North
3695 American Industry Classification System Code, of each eligible
3696 business.

3697 b. The number of jobs created during the time period
3698 covered in the report.

3699 c. The county in which jobs were created during the time
3700 period covered in the report.

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d. The number of jobs retained as a result of each eligible investment during the time period covered in the report.

e. The county in which jobs were retained as a result of each eligible investment during the time period covered in the report.

f. The total number of jobs as of the first credit certification date and the last credit certification date which are in the time period covered in the report.

g. The range and average salary of all jobs.

5. Any other information required by the department.

6. A final report containing the items specified under paragraph (11) (b) after exiting the program if requested by the department.

(b) On or before the fourth credit certification date after the final report required in paragraph (a), and annually until its exit from the program in accordance with subsection (10), the rural fund shall submit to the department a report.

The report must include all of the following for the year preceding the fourth or subsequent credit certification date:

1. The time period covered in the report, which is the year preceding the credit certification date.

2. The name, address, and county of each eligible business receiving an eligible investment, including either the written determination under subsection (9) or evidence that the business

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3726 qualified as an eligible business at the time the investment was
3727 made, if not previously reported.

3728 3. Evidence for each eligible business that the rural fund
3729 has maintained the investment amounts required in paragraph
3730 (7) (a).

3731 4. All of the following for each eligible business:

3732 a. The types of industries, identified by the North
3733 American Industry Classification System Code, of each eligible
3734 business.

3735 b. The number of jobs created during the time period
3736 covered in the report.

3737 c. The county in which jobs were created during the time
3738 period covered in the report.

3739 d. The number of jobs retained as a result of each
3740 eligible investment during the time period covered in the
3741 report.

3742 e. The county in which jobs were retained as a result of
3743 each eligible investment during the time period covered in the
3744 report.

3745 f. The total number of jobs as of the first credit
3746 certification date and the last credit certification date which
3747 are in the time period covered in the report.

3748 g. The range and average salary of all jobs.

3749 5. Any other information required by the department.

3750 (12) (a) A rural fund that issues an eligible investment

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approved by the department shall be deemed a recipient of state financial assistance under the Florida Single Audit Act, as provided in s. 215.97. However, an entity that makes an eligible investment or receives an eligible investment is not a subrecipient for the purposes of s. 215.97.

(b) The department and the Department of Revenue may conduct examinations to verify compliance with this section.

(13) The department and the Department of Revenue shall adopt rules to administer this section.

(14) The department may not accept any new applications after December 1, 2029.

(15) This section expires on December 31, 2040.

Section 67. The Department of Revenue and the Department of Commerce are authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Rural Community Investment Program. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 68. Effective October 1, 2025, paragraphs (b) and (c) of subsection (2) and subsection (3) of section 288.1258, Florida Statutes, are amended to read:

288.1258 Entertainment industry qualified production

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companies; application procedure; categories; duties of the
Department of Revenue; records and reports.—

(2) APPLICATION PROCEDURE.—

(b)1. The department shall establish a process by which an
entertainment industry production company may be approved by the
department as a qualified production company and may receive a
certificate of exemption from the Department of Revenue for the
sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and
212.08.

2. Upon determination by the department that a production
company meets the established approval criteria and qualifies
for exemption, the department shall return the approved
application or application renewal or extension to the
Department of Revenue, which shall issue a certificate of
exemption.

3. The department shall deny an application or application
for renewal or extension from a production company if it
determines that the production company does not meet the
established approval criteria.

(c) The department shall develop, with the cooperation of
the Department of Revenue and local government entertainment
industry promotion agencies, a standardized application form for
use in approving qualified production companies.

1. The application form shall include, but not be limited
to, production-related information on employment, proposed

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budgets, planned purchases of items exempted from sales and use taxes under ss. ~~212.031~~, 212.06, and 212.08, a signed affirmation from the applicant that any items purchased for which the applicant is seeking a tax exemption are intended for use exclusively as an integral part of entertainment industry preproduction, production, or postproduction activities engaged in primarily in this state, and a signed affirmation from the department that the information on the application form has been verified and is correct. In lieu of information on projected employment, proposed budgets, or planned purchases of exempted items, a production company seeking a 1-year certificate of exemption may submit summary historical data on employment, production budgets, and purchases of exempted items related to production activities in this state. Any information gathered from production companies for the purposes of this section shall be considered confidential taxpayer information and shall be disclosed only as provided in s. 213.053.

2. The application form may be distributed to applicants by the department or local film commissions.

(3) CATEGORIES.—

(a)1. A production company may be qualified for designation as a qualified production company for a period of 1 year if the company has operated a business in Florida at a permanent address for a period of 12 consecutive months. Such a qualified production company shall receive a single 1-year

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3826 certificate of exemption from the Department of Revenue for the
3827 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and
3828 212.08, which certificate shall expire 1 year after issuance or
3829 upon the cessation of business operations in the state, at which
3830 time the certificate shall be surrendered to the Department of
3831 Revenue.

3832 2. The department shall develop a method by which a
3833 qualified production company may annually renew a 1-year
3834 certificate of exemption for a period of up to 5 years without
3835 requiring the production company to resubmit a new application
3836 during that 5-year period.

3837 3. Any qualified production company may submit a new
3838 application for a 1-year certificate of exemption upon the
3839 expiration of that company's certificate of exemption.

3840 (b)1. A production company may be qualified for
3841 designation as a qualified production company for a period of 90
3842 days. Such production company shall receive a single 90-day
3843 certificate of exemption from the Department of Revenue for the
3844 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and
3845 212.08, which certificate shall expire 90 days after issuance,
3846 with extensions contingent upon approval of the department. The
3847 certificate shall be surrendered to the Department of Revenue
3848 upon its expiration.

3849 2. Any production company may submit a new application for
3850 a 90-day certificate of exemption upon the expiration of that

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company's certificate of exemption.

Section 69. Effective January 1, 2026, subsection (7) of section 332.007, Florida Statutes, is amended to read:

332.007 Administration and financing of aviation and airport programs and projects; state plan.—

(7) Subject to the availability of appropriated funds ~~in addition to aviation fuel tax revenues~~, the department may participate in the capital cost of eligible public airport and aviation discretionary capacity improvement projects. The annual legislative budget request shall be based on the funding required for discretionary capacity improvement projects in the aviation and airport work program.

(a) The department shall provide priority funding in support of:

1. Land acquisition which provides additional capacity at the qualifying international airport or at that airport's supplemental air carrier airport.

2. Runway and taxiway projects that add capacity or are necessary to accommodate technological changes in the aviation industry.

3. Airport access transportation projects that improve direct airport access and are approved by the airport sponsor.

4. International terminal projects that increase international gate capacity.

(b) No single airport shall secure discretionary capacity

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improvement project funds in excess of 50 percent of the total discretionary capacity improvement project funds available in any given budget year.

(c) Unless prohibited by the General Appropriations Act or by law, the department may transfer funds within each category of the airport and aviation discretionary capacity improvement program to maximize the aviation services or federal aid available to this state.

(d) The department may fund up to 50 percent of the portion of eligible project costs which are not funded by the Federal Government except that the department may initially fund up to 75 percent of the cost of land acquisition for a new airport or for the expansion of an existing airport which is owned and operated by a municipality, a county, or an authority, and shall be reimbursed to the normal statutory project share when federal funds become available or within 10 years after the date of acquisition, whichever is earlier.

Section 70. Effective January 1, 2026, section 332.009, Florida Statutes, is amended to read:

332.009 Limitation on operation of chapter. ~~Nothing in this chapter shall be construed to authorize expenditure of aviation fuel tax revenues on space transportation projects.~~ Nothing in this chapter shall be construed to limit the department's authority under s. 331.360.

Section 71. Effective October 1, 2025, section 338.234,

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Florida Statutes, is amended to read:

338.234 Granting concessions or selling along the turnpike system; immunity from taxation.—

~~(1)~~ The department may enter into contracts or licenses with any person for the sale of services or products or business opportunities on the turnpike system, or the turnpike enterprise may sell services, products, or business opportunities on the turnpike system, which benefit the traveling public or provide additional revenue to the turnpike system. Services, business opportunities, and products authorized to be sold include, but are not limited to, motor fuel, vehicle towing, and vehicle maintenance services; food with attendant nonalcoholic beverages; lodging, meeting rooms, and other business services opportunities; advertising and other promotional opportunities, which advertising and promotions must be consistent with the dignity and integrity of the state; state lottery tickets sold by authorized retailers; games and amusements that operate by the application of skill, not including games of chance as defined in s. 849.16 or other illegal gambling games; Florida citrus, goods promoting the state, or handmade goods produced within the state; and travel information, tickets, reservations, or other related services. However, the department, pursuant to the grants of authority to the turnpike enterprise under this section, shall not exercise the power of eminent domain solely for the purpose of acquiring real property in order to provide

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business services or opportunities, such as lodging and meeting-room space on the turnpike system.

~~(2) The effectuation of the authorized purposes of the Strategic Intermodal System, created under ss. 339.61-339.65, and Florida Turnpike Enterprise, created under this chapter, is for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions; and, because the system and enterprise perform essential government functions in effectuating such purposes, neither the turnpike enterprise nor any nongovernment lessee or licensee renting, leasing, or licensing real property from the turnpike enterprise, pursuant to an agreement authorized by this section, are required to pay any commercial rental tax imposed under s. 212.031 on any capital improvements constructed, improved, acquired, installed, or used for such purposes.~~

Section 72. Subsection (3) of section 339.0801, Florida Statutes, is amended to read:

339.0801 Allocation of increased revenues derived from amendments to s. 319.32(5)(a) by ch. 2012-128.—Funds that result from increased revenues to the State Transportation Trust Fund derived from the amendments to s. 319.32(5)(a) made by this act must be used annually, first as set forth in subsection (1) and then as set forth in subsections (2)-(4), notwithstanding any other provision of law:

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3951 (3) Beginning in the 2013-2014 fiscal year and annually
3952 thereafter, \$10 million shall be allocated to the Small County
3953 Outreach Program to be used as specified in s. 339.2818. These
3954 funds are in addition to the funds provided for the program
3955 pursuant to s. 201.15(4)(a)1. ~~s. 201.15(4)(a)2.~~

3956 Section 73. Effective January 1, 2026, subsection (4) of
3957 section 376.3071, Florida Statutes, is amended to read:

3958 376.3071 Inland Protection Trust Fund; creation; purposes;
3959 funding.—

3960 (4) USES.—Whenever, in its determination, incidents of
3961 inland contamination, or potential incidents as provided in
3962 subsection (15), related to the storage of petroleum or
3963 petroleum products may pose a threat to the public health,
3964 safety, or welfare; water resources; or the environment, the
3965 department shall obligate moneys available in the fund to
3966 provide for:

3967 (a) Prompt investigation and assessment of contamination
3968 sites.

3969 (b) Expeditious restoration or replacement of potable
3970 water supplies as provided in s. 376.30(3)(c)1.

3971 (c) Rehabilitation of contamination sites, which shall
3972 consist of cleanup of affected soil, groundwater, and inland
3973 surface waters, using the most cost-effective alternative that
3974 is technologically feasible and reliable and that provides
3975 adequate protection of the public health, safety, and welfare,

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and water resources, and that minimizes environmental damage, pursuant to the site selection and cleanup criteria established by the department under subsection (5), except that this paragraph does not authorize the department to obligate funds for payment of costs which may be associated with, but are not integral to, site rehabilitation, such as the cost for retrofitting or replacing petroleum storage systems.

(d) Maintenance and monitoring of contamination sites.

(e) Inspection and supervision of activities described in this subsection.

(f) Payment of expenses incurred by the department in its efforts to obtain from responsible parties the payment or recovery of reasonable costs resulting from the activities described in this subsection.

(g) Payment of any other reasonable costs of administration, including those administrative costs incurred by the Department of Health in providing field and laboratory services, toxicological risk assessment, and other assistance to the department in the investigation of drinking water contamination complaints and costs associated with public information and education activities.

(h) Establishment and implementation of the compliance verification program as authorized in s. 376.303(1)(a), including contracting with local governments or state agencies to provide for the administration of such program through

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locally administered programs, to minimize the potential for further contamination sites.

(i) Funding of the provisions of ss. 376.305(6) and 376.3072.

(j) Activities related to removal and replacement of petroleum storage systems, if repair, replacement, or other preventive measures are authorized under subsection (15), or exclusive of costs of any tank, piping, dispensing unit, or related hardware, if soil removal is approved as a component of site rehabilitation and requires removal of the tank where remediation is conducted under this section, or if such activities were justified in an approved remedial action plan.

(k) Reasonable costs of restoring property as nearly as practicable to the conditions which existed before activities associated with contamination assessment or remedial action taken under s. 376.303(4).

(l) Repayment of loans to the fund.

(m) Expenditure of sums from the fund to cover ineligible sites or costs as set forth in subsection (13), if the department in its discretion deems it necessary to do so. In such cases, the department may seek recovery and reimbursement of costs in the same manner and pursuant to the same procedures established for recovery and reimbursement of sums otherwise owed to or expended from the fund.

(n) Payment of amounts payable under any service contract

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4026 entered into by the department pursuant to s. 376.3075, subject
4027 to annual appropriation by the Legislature.

4028 (o) Petroleum remediation pursuant to this section
4029 throughout a state fiscal year. The department shall establish a
4030 process to uniformly encumber appropriated funds throughout a
4031 state fiscal year and shall allow for emergencies and imminent
4032 threats to public health, safety, and welfare; water resources;
4033 and the environment, as provided in paragraph (5)(a). This
4034 paragraph does not apply to appropriations associated with the
4035 free product recovery initiative provided in paragraph (5)(c) or
4036 the advanced cleanup program provided in s. 376.30713.

4037 (p) Enforcement of this section and ss. 376.30-376.317 by
4038 the Fish and Wildlife Conservation Commission and the Department
4039 of Environmental Protection. The department shall disburse
4040 moneys to the commission for such purpose.

4041 (q) Payments for program deductibles, copayments, and
4042 limited contamination assessment reports that otherwise would be
4043 paid by another state agency for state-funded petroleum
4044 contamination site rehabilitation.

4045 (r) Payments for the repair or replacement of, or other
4046 preventive measures for, storage tanks, piping, or system
4047 components as provided in subsection (15). Such costs may
4048 include equipment, excavation, electrical work, and site
4049 restoration.

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The issuance of a site rehabilitation completion order pursuant to subsection (5) or paragraph (12)(b) for contamination eligible for programs funded by this section does not alter the project's eligibility for state-funded remediation if the department determines that site conditions are not protective of human health under actual or proposed circumstances of exposure under subsection (5). The Inland Protection Trust Fund may be used only to fund the activities in ss. 376.30-376.317 except ss. 376.3078 and 376.3079. Amounts on deposit in the fund in each fiscal year must first be applied or allocated for the payment of amounts payable by the department pursuant to paragraph (n) under a service contract entered into by the department pursuant to s. 376.3075 and appropriated in each year by the Legislature before making or providing for other disbursements from the fund. This subsection does not authorize the use of the fund for cleanup of contamination caused primarily by a discharge of solvents as defined in s. 206.9925 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence causes them to be hazardous wastes, except solvent contamination which is the result of chemical or physical breakdown of petroleum products and is otherwise eligible. Facilities used primarily for the storage of motor or diesel fuels as defined in ss. 206.01 and 206.86 are not excluded from eligibility pursuant to this section.

Section 74. Subsection (6) of section 341.051, Florida

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Statutes, is repealed.

Section 75. Subsection (5) of section 341.303, Florida Statutes, is repealed.

Section 76. Effective October 1, 2025, paragraph (a) of subsection (3) of section 341.840, Florida Statutes, is amended to read:

341.840 Tax exemption.—

(3) (a) Purchases or leases of tangible personal property or real property by the enterprise, excluding agents of the enterprise, are exempt from taxes imposed by chapter 212 as provided in s. 212.08(6). Purchases or leases of tangible personal property that is incorporated into the high-speed rail system as a component part thereof, as determined by the enterprise, by agents of the enterprise or the owner of the high-speed rail system are exempt from sales or use taxes imposed by chapter 212. ~~Leases, rentals, or licenses to use real property granted to agents of the enterprise or the owner of the high-speed rail system are exempt from taxes imposed by s. 212.031 if the real property becomes part of such system.~~ The exemptions granted in this subsection do not apply to sales, leases, or licenses by the enterprise, agents of the enterprise, or the owner of the high-speed rail system.

Section 77. Subsection (4) of section 343.58, Florida Statutes, is amended to read:

343.58 County funding for the South Florida Regional

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4101 Transportation Authority.—

4102 (4) Notwithstanding any other provision of law to the
4103 contrary and effective July 1, 2010, until as provided in
4104 paragraph (c) ~~(d)~~, the department shall transfer annually from
4105 the State Transportation Trust Fund to the South Florida
4106 Regional Transportation Authority the amounts specified in
4107 subparagraph (a)1. or subparagraph (a)2.

4108 (a)1. If the authority becomes responsible for maintaining
4109 and dispatching the South Florida Rail Corridor:

4110 a. \$15 million from the State Transportation Trust Fund to
4111 the South Florida Regional Transportation Authority for
4112 operations, maintenance, and dispatch; and

4113 b. An amount no less than the work program commitments
4114 equal to \$27.1 million for fiscal year 2010-2011, as of July 1,
4115 2009, for operating assistance to the authority and corridor
4116 track maintenance and contract maintenance for the South Florida
4117 Rail Corridor.

4118 2. If the authority does not become responsible for
4119 maintaining and dispatching the South Florida Rail Corridor:

4120 a. \$13.3 million from the State Transportation Trust Fund
4121 to the South Florida Regional Transportation Authority for
4122 operations; and

4123 b. An amount no less than the work program commitments
4124 equal to \$17.3 million for fiscal year 2010-2011, as of July 1,
4125 2009, for operating assistance to the authority.

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~~(b) Funding required by this subsection may not be provided from the funds dedicated to the Florida Rail Enterprise pursuant to s. 201.15(4)(a)4.~~

(b)(e)1. Funds provided to the authority by the department under this subsection constitute state financial assistance provided to a nonstate entity to carry out a state project subject to ss. 215.97 and 215.971. The department shall provide the funds in accordance with the terms of a written agreement to be entered into between the authority and the department, which shall provide for department review, approval, and audit of authority expenditure of such funds and shall include such other provisions as are required by applicable law. The department is specifically authorized to agree to advance the authority 25 percent of the total funds provided under this subsection for a state fiscal year at the beginning of each state fiscal year, with monthly payments over the fiscal year on a reimbursement basis as supported by invoices and such additional documentation and information as the department may reasonably require and a reconciliation of the advance against remaining invoices in the last quarter of the fiscal year.

2. To enable the department to evaluate the authority's proposed uses of state funds, the authority shall annually provide the department with its proposed budget for the following authority fiscal year and shall promptly provide the department with any additional documentation or information

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required by the department for its evaluation of the proposed
uses of the state funds.

(c)~~(d)~~ Funding required by this subsection shall cease
upon commencement of an alternate dedicated local funding source
sufficient for the authority to meet its responsibilities for
operating, maintaining, and dispatching the South Florida Rail
Corridor. The authority and the department shall cooperate in
the effort to identify and implement such an alternate dedicated
local funding source before July 1, 2019. Upon commencement of
the alternate dedicated local funding source, the department
shall convey to the authority a perpetual commuter rail easement
in the South Florida Rail Corridor and all of the department's
right, title, and interest in rolling stock, equipment, tracks,
and other personal property owned and used by the department for
the operation and maintenance of the commuter rail operations in
the South Florida Rail Corridor.

Section 78. Paragraph (c) of subsection (3) of section
402.62, Florida Statutes, is amended to read:

402.62 Strong Families Tax Credit.—

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
ORGANIZATIONS.—An eligible charitable organization that receives
a contribution under this section must do all of the following:

(c) Annually submit to the Department of Children and
Families:

1. An audit of the eligible charitable organization

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4176 conducted by an independent certified public accountant in
4177 accordance with auditing standards generally accepted in the
4178 United States, government auditing standards, and rules adopted
4179 by the Auditor General. The audit report must include a report
4180 on financial statements presented in accordance with generally
4181 accepted accounting principles. The audit report must be
4182 provided to the Department of Children and Families within 180
4183 days after completion of the eligible charitable organization's
4184 fiscal year; and

4185 2. A copy of the eligible charitable organization's most
4186 recent federal Internal Revenue Service Return of Organization
4187 Exempt from Income Tax form (Form 990), if such form was
4188 required to be filed with the Internal Revenue Service.

4189 Section 79. Section 402.63, Florida Statutes, is created
4190 to read:

4191 402.63 Home Away From Home Tax Credit.—

4192 (1) DEFINITIONS.—As used in this section, the term:

4193 (a) "Annual tax credit amount" means, for any state fiscal
4194 year, the sum of the amount of tax credits approved under
4195 paragraph (5)(b), including tax credits to be taken under s.
4196 220.18775, s. 561.12135, or s. 624.51059, which are approved for
4197 taxpayers whose taxable years begin on or after January 1 of the
4198 calendar year preceding the start of the applicable state fiscal
4199 year.

4200 (b) "Division" means the Division of Alcoholic Beverages

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4201 and Tobacco of the Department of Business and Professional
4202 Regulation.

4203 (c) "Eligible charitable organization" means an
4204 organization designated by the Department of Health as eligible
4205 to receive funding under this section.

4206 (d) "Eligible contribution" means a monetary contribution
4207 from a taxpayer, subject to the restrictions provided in this
4208 section, to an eligible charitable organization. The taxpayer
4209 making the contribution may not designate a specific family to
4210 be assisted by the eligible charitable organization as the
4211 beneficiary of the contribution.

4212 (e) "Tax credit cap amount" means the maximum annual tax
4213 credit amount that the Department of Revenue may approve for a
4214 state fiscal year.

4215 (2) HOME AWAY FROM HOME TAX CREDIT; ELIGIBILITY.—

4216 (a) The Department of Health shall designate as an
4217 eligible charitable organization an organization that meets all
4218 of the following requirements:

4219 1. Is exempt from federal income taxation under s.
4220 501(c)(3) of the Internal Revenue Code.

4221 2. Is a Florida entity formed under chapter 605, chapter
4222 607, or chapter 617 whose principal office is located in this
4223 state.

4224 3. At minimal to no cost to the family, houses families of
4225 critically ill children receiving treatment.

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4. Provides to the Department of Health accurate information, including, at a minimum, a description of the services provided by the organization; the total number of individuals served through those services during the last calendar year; basic financial information regarding the organization and services; and contact information for the organization.

5. Annually submits a statement, signed under penalty of perjury by a current officer of the organization, attesting that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through the credit during the previous fiscal year, and intends to fulfill its responsibilities during the upcoming fiscal year.

6. Provides any documentation requested by the Department of Health to verify eligibility or compliance with this section.

(b) The Department of Health may not designate as an eligible charitable organization an organization that provides abortions or pays for or provides coverage for abortions.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section shall do all of the following:

(a) Apply for admittance into the Department of Law Enforcement's Volunteer and Employee Criminal History System

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4251 and, if accepted, conduct background screening on all volunteers
4252 and staff working directly with children in any program funded
4253 under this section pursuant to s. 943.0542. Background screening
4254 must meet level 2 screening standards pursuant to s. 435.04 and
4255 must include, but need not be limited to, a check of the Dru
4256 Sjodin National Sex Offender Public Website.

4257 (b) Expend 100 percent of any contributions received under
4258 this section for the expansion of current structures or the
4259 construction of new facilities for the purpose specified in
4260 subparagraph (2)(a)3.

4261 (c) Annually submit to the Department of Health:

4262 1. An audit of the eligible charitable organization
4263 conducted by an independent certified public accountant in
4264 accordance with auditing standards generally accepted in the
4265 United States, government auditing standards, and rules adopted
4266 by the Auditor General. The audit report must include a report
4267 on financial statements presented in accordance with generally
4268 accepted accounting principles. The audit report must be
4269 provided to the Department of Health within 180 days after
4270 completion of the eligible charitable organization's fiscal
4271 year; and

4272 2. A copy of the eligible charitable organization's most
4273 recent federal Internal Revenue Service Return of Organization
4274 Exempt from Income Tax form (Form 990), if such form was
4275 required to be filed with the Internal Revenue Service.

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4276 (d) Notify the Department of Health immediately if it is
4277 in jeopardy of losing the eligible charitable organization
4278 designation under this section.

4279 (e) Upon receipt of a contribution, provide the taxpayer
4280 that made the contribution with a certificate of contribution. A
4281 certificate of contribution must include the taxpayer's name
4282 and, if available, a federal employer identification number, the
4283 amount contributed, the date of contribution, and the name of
4284 the eligible charitable organization.

4285 (4) RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH.—The
4286 Department of Health shall do all of the following:

4287 (a) Annually redesignate eligible charitable organizations
4288 that have complied with all requirements of this section.

4289 (b) Remove the designation of organizations that fail to
4290 meet all requirements of this section. An organization that has
4291 had its designation removed by the Department of Health may
4292 reapply for designation as an eligible charitable organization,
4293 and the Department of Health may redesignate such organization,
4294 if it meets the requirements of this section and demonstrates
4295 through its application that all factors leading to its removal
4296 as an eligible charitable organization have been sufficiently
4297 addressed.

4298 (c) Work with each eligible charitable organization to
4299 assist in the maintenance of eligibility requirements until the
4300 completion of any construction project involving funds awarded

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4301 in accordance with this section. The Department of Health shall
4302 establish a redesignation window for which an organization may
4303 be redesignated without the recoupment of funds.

4304 (d) Publish information about the tax credit and eligible
4305 charitable organizations on the Department of Health's website.
4306 The website must, at a minimum, provide all of the following:

4307 1. The requirements and process for becoming designated or
4308 redesignated as an eligible charitable organization.

4309 2. A list of the eligible charitable organizations that
4310 are currently designated by the Department of Health and the
4311 information provided under subparagraph (2) (a) 4. regarding each
4312 eligible charitable organization.

4313 3. The process for a taxpayer to select an eligible
4314 charitable organization as the recipient of funding through a
4315 tax credit.

4316 (e) Compel the return of funds that were provided to an
4317 eligible charitable organization that fails to comply with the
4318 requirements of this section. Eligible charitable organizations
4319 subject to return of funds are ineligible to receive funding
4320 under this section for a period of 10 years after final agency
4321 action to compel the return of funds.

4322 1. In order to encourage the completion of all
4323 construction projects, the Department of Health shall establish
4324 a process to determine whether an eligible charitable
4325 organization has failed to fulfill its responsibilities under

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4326 this section. The process must require an eligible charitable
4327 organization to provide documentation of good faith efforts made
4328 to complete construction, including, but not limited to, plans
4329 and status updates on the project.

4330 2. An eligible charitable organization that no longer
4331 meets the eligibility requirements under this section and makes
4332 no effort in conjunction with the Department of Health to
4333 rectify the situation is subject to return of funds.

4334 (f) Analyze the use of funding provided by the tax credit
4335 authorized under this section and submit a report to the
4336 Governor, the President of the Senate, and the Speaker of the
4337 House of Representatives annually, beginning October 1, 2026.
4338 The report must, at a minimum, include the total funding amount
4339 provided under this section and the amounts provided to each
4340 eligible charitable organization; describe the eligible
4341 charitable organizations that were funded; and assess the
4342 outcomes that were achieved, as well as the projects in
4343 progress, using the funding.

4344 (5) HOME AWAY FROM HOME TAX CREDIT; APPLICATIONS,
4345 TRANSFERS, AND LIMITATIONS.—

4346 (a) Beginning in the 2026-2027 fiscal year, the tax credit
4347 cap amount is \$13 million in each fiscal year.

4348 (b) A taxpayer may submit an application to the Department
4349 of Revenue for a tax credit or credits to be taken under one or
4350 more of s. 220.18775, s. 561.12135, or s. 624.51059, beginning

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4351 at 9 a.m. on the first day of the calendar year which is not a
4352 Saturday, Sunday, or legal holiday. The Department of Revenue
4353 may not approve applications for a tax credit under this section
4354 for state fiscal years after the 2031-2032 fiscal year.

4355 1. The taxpayer must specify in the application each tax
4356 for which the taxpayer requests a credit and the applicable
4357 taxable year for a credit under s. 220.18775 or s. 624.51059 or
4358 the applicable state fiscal year for a credit under s.
4359 561.12135. For purposes of s. 220.18775, a taxpayer may apply
4360 for a credit to be used for a prior taxable year before the date
4361 the taxpayer is required to file a return for that year pursuant
4362 to s. 220.222. For purposes of s. 624.51059, a taxpayer may
4363 apply for a credit to be used for a prior taxable year before
4364 the date the taxpayer is required to file a return for that
4365 prior taxable year pursuant to ss. 624.509 and 624.5092. The
4366 application must specify the eligible charitable organization to
4367 which the proposed contribution will be made. The Department of
4368 Revenue shall approve tax credits on a first-come, first-served
4369 basis and must obtain the division's approval before approving a
4370 tax credit under s. 561.12135.

4371 2. Within 10 days after approving or denying an
4372 application, the Department of Revenue shall provide a copy of
4373 its approval or denial letter to the eligible charitable
4374 organization specified by the taxpayer in the application.

4375 (c) If a tax credit approved under paragraph (b) is not

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4376 fully used within the specified state fiscal year for credits
4377 under s. 561.12135 or against taxes due for the specified
4378 taxable year for credits under s. 220.18775 or s. 624.51059
4379 because of insufficient tax liability on the part of the
4380 taxpayer, the unused amount must be carried forward for a period
4381 not to exceed 10 years. For purposes of s. 220.18775, a credit
4382 carried forward may be used in a subsequent year after applying
4383 the other credits and unused carryovers in the order provided in
4384 s. 220.02(8).

4385 (d) A taxpayer may not convey, transfer, or assign an
4386 approved tax credit or a carryforward tax credit to another
4387 entity unless all of the assets of the taxpayer are conveyed,
4388 assigned, or transferred in the same transaction. However, a tax
4389 credit under s. 220.18775, s. 561.12135, or s. 624.51059 may be
4390 conveyed, transferred, or assigned between members of an
4391 affiliated group of corporations if the type of tax credit under
4392 s. 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
4393 taxpayer shall notify the Department of Revenue of its intent to
4394 convey, transfer, or assign a tax credit to another member
4395 within an affiliated group of corporations. The amount conveyed,
4396 transferred, or assigned is available to another member of the
4397 affiliated group of corporations upon approval by the Department
4398 of Revenue. The Department of Revenue shall obtain the
4399 division's approval before approving a conveyance, transfer, or
4400 assignment of a tax credit under s. 561.12135.

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4401 (e) Within any state fiscal year, a taxpayer may rescind
4402 all or part of a tax credit approved under paragraph (b). The
4403 amount rescinded becomes available for that state fiscal year to
4404 another eligible taxpayer as approved by the Department of
4405 Revenue if the taxpayer receives notice from the Department of
4406 Revenue that the rescindment has been accepted by the Department
4407 of Revenue. The Department of Revenue must obtain the division's
4408 approval before accepting the rescindment of a tax credit under
4409 s. 561.12135. Any amount rescinded under this paragraph must
4410 become available to an eligible taxpayer on a first-come, first-
4411 served basis based on tax credit applications received after the
4412 date the rescindment is accepted by the Department of Revenue.

4413 (f) Within 10 days after approving or denying the
4414 conveyance, transfer, or assignment of a tax credit under
4415 paragraph (d), or the rescindment of a tax credit under
4416 paragraph (e), the Department of Revenue shall provide a copy of
4417 its approval or denial letter to the eligible charitable
4418 organization specified by the taxpayer. The Department of
4419 Revenue shall also include the eligible charitable organization
4420 specified by the taxpayer on all letters or correspondence of
4421 acknowledgment for tax credits.

4422 (g) For purposes of calculating the underpayment of
4423 estimated corporate income taxes under s. 220.34 and tax
4424 installment payments for taxes on insurance premiums or
4425 assessments under s. 624.5092, the final amount due is the

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4426 amount after credits earned under s. 220.18775 or s. 624.51059
4427 for contributions to eligible charitable organizations are
4428 deducted.

4429 1. For purposes of determining whether a penalty or
4430 interest under s. 220.34(2)(d)1. will be imposed for
4431 underpayment of estimated corporate income tax, a taxpayer may,
4432 after earning a credit under s. 220.18775, reduce any estimated
4433 payment in that taxable year by the amount of the credit.

4434 2. For purposes of determining whether a penalty under s.
4435 624.5092 will be imposed, an insurer may, after earning a credit
4436 under s. 624.51059 for a taxable year, reduce any installment
4437 payment for such taxable year by 27 percent of the amount of the
4438 net tax due as reported on the return for the preceding year
4439 under s. 624.5092(2)(b) by the amount of the credit.

4440 (6) PRESERVATION OF CREDIT.—If any provision or portion of
4441 this section, s. 220.18775, s. 561.12135, or s. 624.51059 or the
4442 application thereof to any person or circumstance is held
4443 unconstitutional by any court or is otherwise declared invalid,
4444 the unconstitutionality or invalidity does not affect any credit
4445 earned under s. 220.18775, s. 561.12135, or s. 624.51059 by any
4446 taxpayer with respect to any contribution paid to an eligible
4447 charitable organization before the date of a determination of
4448 unconstitutionality or invalidity. The credit will be allowed at
4449 such time and in such a manner as if a determination of
4450 unconstitutionality or invalidity had not been made, provided

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4451 that nothing in this subsection by itself or in combination with
4452 any other provision of law may result in the allowance of any
4453 credit to any taxpayer in excess of one dollar of credit for
4454 each dollar paid to an eligible charitable organization.

4455 (7) ADMINISTRATION; RULES.—

4456 (a) The Department of Revenue, the division, and the
4457 Department of Health may develop a cooperative agreement to
4458 assist in the administration of this section, as needed.

4459 (b) The Department of Revenue may adopt rules necessary to
4460 administer this section and ss. 220.18775, 561.12135, and
4461 624.51059, including rules establishing application forms,
4462 procedures governing the approval of tax credits and
4463 carryforward tax credits under subsection (5), and procedures to
4464 be followed by taxpayers when claiming approved tax credits on
4465 their returns.

4466 (c) The division may adopt rules necessary to administer
4467 its responsibilities under this section and s. 561.12135.

4468 (d) The Department of Health may adopt rules necessary to
4469 administer this section, including, but not limited to, rules
4470 establishing application forms for organizations seeking
4471 designation as eligible charitable organizations under this act.

4472 (e) Notwithstanding any provision of s. 213.053, sharing
4473 information with the division related to a tax credit under this
4474 section is considered the conduct of the Department of Revenue's
4475 official duties as contemplated in s. 213.053(8)(c), and the

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Department of Revenue and the division are specifically
authorized to share information as needed to administer this
section.

Section 80. Section 420.50871, Florida Statutes, is
amended to read:

420.50871 Supplemental Appropriations for the State
Apartment Incentive Loan Program ~~Allocation of increased~~
~~revenues derived from amendments to s. 201.15 made by ch. 2023-~~
~~17.~~ Subject to specific appropriation by the Legislature, the
corporation shall fund ~~Funds that result from increased revenues~~
~~to the State Housing Trust Fund derived from amendments made to~~
~~s. 201.15 made by chapter 2023-17, Laws of Florida, must be used~~
~~annually for~~ projects under the State Apartment Incentive Loan
Program under s. 420.5087 as set forth in this section,
notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
(3). The Legislature intends for ~~these~~ funds appropriated for
this section to provide for innovative projects that provide
affordable and attainable housing for persons and families
working, going to school, or living in this state. Projects
approved under this section are intended to provide housing that
is affordable as defined in s. 420.0004, notwithstanding the
income limitations in s. 420.5087(2). ~~Beginning in the 2023-2024~~
~~fiscal year and annually for 10 years thereafter:~~

(1) The corporation shall allocate 70 percent of the funds
appropriated ~~provided by this section~~ to issue competitive

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requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

(a) Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. Each project must provide for building the new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.

(b) Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property.

(c) Provide for mixed use of the location, incorporating nonresidential uses, such as retail, office, institutional, or other appropriate commercial or nonresidential uses.

(d) Provide housing near military installations in this state, with preference given to projects that incorporate critical services for servicemembers, their families, and veterans, such as mental health treatment services, employment services, and assistance with transition from active-duty service to civilian life.

(2) From the remaining funds appropriated, the corporation

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shall allocate the funds to issue competitive requests for application for any of the following affordable housing purposes specified in this subsection. The corporation shall finance projects that:

(a) Propose using or leasing public lands. Projects that propose to use or lease public lands must include a resolution or other agreement with the unit of government owning the land to use the land for affordable housing purposes.

(b) Address the needs of young adults who age out of the foster care system.

(c) Meet the needs of elderly persons.

(d) Provide housing to meet the needs in areas of rural opportunity, designated pursuant to s. 288.0656.

(3) Under any request for application under this section, the corporation shall coordinate with the appropriate state department or agency and prioritize projects that provide for mixed-income developments.

(4) This section does not prohibit the corporation from allocating additional funds to the purposes described in this section. ~~In any fiscal year, if the funds allocated by the corporation to any request for application under subsections (1) and (2) are not fully used after the application and award processes are complete, the corporation may use those funds to supplement any future request for application under this section.~~

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4551 (5) This section is repealed June 30, 2033.

4552 Section 81. Paragraph (c) of subsection (3) of section
4553 550.0951, Florida Statutes, is amended to read:

4554 550.0951 Payment of daily license fee and taxes;
4555 penalties.—

4556 (3) TAX ON HANDLE.—Each permitholder shall pay a tax on
4557 contributions to pari-mutuel pools, the aggregate of which is
4558 hereinafter referred to as "handle," on races or games conducted
4559 by the permitholder. The tax is imposed daily and is based on
4560 the total contributions to all pari-mutuel pools conducted
4561 during the daily performance. If a permitholder conducts more
4562 than one performance daily, the tax is imposed on each
4563 performance separately.

4564 (c)1. The tax on handle for intertrack wagering is 2.0
4565 percent of the handle if the host track is a horse track, 3.3
4566 percent if the host track is a harness track, 5.5 percent if the
4567 host track is a dog track, and 7.1 percent if the host track is
4568 a jai alai fronton. The tax on handle for intertrack wagering is
4569 0.5 percent if the host track and the guest track are
4570 thoroughbred permitholders or if the guest track is located
4571 outside the market area of the host track and within the market
4572 area of a thoroughbred permitholder that conducted a full
4573 schedule of live racing the preceding fiscal year ~~currently~~
4574 ~~conducting a live race meet~~. The tax on handle for intertrack
4575 wagering on rebroadcasts of simulcast thoroughbred horseraces is

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2.4 percent of the handle and 1.5 percent of the handle for intertrack wagering on rebroadcasts of simulcast harness horseraces. The tax shall be deposited into the Pari-mutuel Wagering Trust Fund.

2. The tax on handle for intertrack wagers accepted by any dog track located in an area of the state in which there are only three permitholders, all of which are greyhound permitholders, located in three contiguous counties, from any greyhound permitholder also located within such area or any dog track or jai alai fronton located as specified in s. 550.615(6) or (9), on races or games received from the same class of permitholder located within the same market area is 3.9 percent if the host facility is a greyhound permitholder and, if the host facility is a jai alai permitholder, the rate shall be 6.1 percent except that it shall be 2.3 percent on handle at such time as the total tax on intertrack handle paid to the commission by the permitholder during the current state fiscal year exceeds the total tax on intertrack handle paid to the commission by the permitholder during the 1992-1993 state fiscal year.

Section 82. Paragraph (c) of subsection (4) of section 551.104, Florida Statutes, is amended to read:

551.104 License to conduct slot machine gaming.—

(4) As a condition of licensure and to maintain continued authority for the conduct of slot machine gaming, the slot

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4601 machine licensee shall:

4602 (c) If a thoroughbred permitholder, conduct no fewer than
4603 a full schedule of live racing or games as defined in s.

4604 550.002(10). A permitholder's responsibility to conduct live
4605 races or games shall be reduced by the number of races or games
4606 that could not be conducted due to the direct result of fire,
4607 strike, war, hurricane, pandemic, or other disaster or event
4608 beyond the control of the permitholder. Beginning July 1, 2025,
4609 each thoroughbred permitholder in compliance with this chapter
4610 is not required to pay an annual license fee to the commission
4611 as a condition of renewal.

4612 Section 83. Paragraph (a) of subsection (1) of section
4613 551.106, Florida Statutes, is amended to read:

4614 551.106 License fee; tax rate; penalties.—

4615 (1) LICENSE FEE.—

4616 (a) Upon submission of the initial application for a slot
4617 machine license and annually thereafter, on the anniversary date
4618 of the issuance of the initial license, the licensee must pay to
4619 the commission a nonrefundable license fee of \$3 million for the
4620 succeeding 12 months of licensure. The licensee must pay the
4621 commission a nonrefundable license fee of \$2 million for the
4622 succeeding 12 months of licensure. Beginning July 1, 2025, each
4623 thoroughbred permitholder in compliance with this chapter is not
4624 required to pay an annual license fee to the commission as a
4625 condition of renewal. The license fee shall be deposited into

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the Pari-mutuel Wagering Trust Fund to be used by the commission and the Department of Law Enforcement for investigations, regulation of slot machine gaming, and enforcement of slot machine gaming provisions under this chapter. These payments shall be accounted for separately from taxes or fees paid pursuant to the provisions of chapter 550.

Section 84. Paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(1) All state funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12 shall be paid into the State Treasury and disbursed in the following manner:

(b)1. After the distribution in paragraph (a), from the remainder of the funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, 26 ~~13~~ percent of monthly collections shall be paid in the following shares:

a. One-third to the University of Miami Sylvester Comprehensive Cancer Center;

b. One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;

c. One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and

d. One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

2. The distributions in subparagraph 1. may not exceed \$60

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4651 ~~\$30~~ million per fiscal year.

4652 3. These funds are appropriated monthly, to be used for
4653 lawful purposes, including constructing, furnishing, equipping,
4654 financing, operating, and maintaining cancer research and
4655 clinical and related facilities, and furnishing, equipping,
4656 operating, and maintaining other properties owned or leased by
4657 the University of Miami Sylvester Comprehensive Cancer Center,
4658 the University of Florida Health Shands Cancer Center, and the
4659 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
4660 constructing, furnishing, equipping, financing, operating, and
4661 maintaining neurological disease research and clinical and
4662 related facilities, and furnishing, equipping, operating, and
4663 maintaining other properties, owned or leased by the Norman
4664 Fixel Institute for Neurological Diseases at the University of
4665 Florida. Moneys distributed pursuant to this paragraph may not
4666 be used to secure bonds or other forms of indebtedness nor be
4667 pledged for debt service. This paragraph is repealed June 30,
4668 2054.

4669 Section 85. Section 561.12135, Florida Statutes, is
4670 created to read:

4671 561.12135 Credit for contributions to eligible charitable
4672 organizations for the Home Away From Home Tax Credit.—Beginning
4673 January 1, 2026, there is allowed a credit of 100 percent of an
4674 eligible contribution made to an eligible charitable
4675 organization under s. 402.63 against any tax due under s.

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563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. Section 402.63 applies to the credit authorized by this section.

Section 86. Effective upon becoming a law, subsections (1) and (3) of section 571.265, Florida Statutes, are amended to read:

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

(1) For purposes of this section, the term÷

~~(a) "Association" means the Florida Thoroughbred Breeders' Association, Inc.~~

~~(b)~~ "permitholder" has the same meaning as in s. 550.002(23).

(3) The department shall distribute the funds made available under this section as follows:

~~(a) Five million dollars shall be distributed to the~~

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~~association to be used for the following:~~

~~1. Purses or purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in Florida thoroughbred races.~~

~~2. Awards to breeders of Florida-bred horses registered with the association that win, place, or show in Florida thoroughbred races.~~

~~3. Awards to owners of stallions who sired Florida-bred horses registered with the association that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions standing in this state.~~

~~4. Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.~~

~~5. Awards administration.~~

~~6. Promotion of the Florida thoroughbred breeding industry.~~

(a)~~(b)~~ Five million dollars shall be distributed to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen's group.

(b)~~(e)~~ Fifteen million dollars shall be distributed to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and

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for the maintenance and operation of its facility, pursuant to an agreement with the Florida Horsemen's Benevolent and Protective Association, Inc.

(c)-(d) Seven ~~Two~~ and one-half million dollars shall be distributed as follows:

1. Six ~~Two~~ million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses ~~registered with the association~~ that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, ~~the association,~~ and the Florida Horsemen's Benevolent and Protective Association, Inc.

2. One and one-half million ~~Five hundred thousand~~ dollars to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses ~~registered with the association~~ that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, ~~the association,~~ and the local majority horsemen's group at the permitholder's pari-mutuel facility.

Section 87. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

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624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; the credit allowed under s. 624.5107; the credit allowed under s. 624.51059; the credit allowed under s. 288.062; all other available credits and deductions.

Section 88. Section 624.51059, Florida Statutes, is created to read:

624.51059 Credit for contributions to eligible charitable organizations for the Home Away From Home Tax Credit.—

(1) For taxable years beginning on or after January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax credits and deductions in the order provided in s. 624.509. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay

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any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 402.63 applies to the credit authorized by this section.

Section 89. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Home Away From Home Tax Credit. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 90. Paragraph (a) of subsection (13) of section 849.086, Florida Statutes, is amended to read:

849.086 Cardrooms authorized.—

(13) TAXES AND OTHER PAYMENTS.—

(a) Each cardroom operator shall pay a tax to the state of 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

Section 91. Effective January 1, 2027, paragraph (f) of subsection (2) of section 1002.395, Florida Statutes, is amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

(2) DEFINITIONS.—As used in this section, the term:

(f) "Eligible contribution" means a monetary contribution

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4801 from a taxpayer, subject to the restrictions provided in this
4802 section, to an eligible nonprofit scholarship-funding
4803 organization pursuant to this section and ss. ~~212.099~~, 212.1831,
4804 and 212.1832. The taxpayer making the contribution may not
4805 designate a specific child as the beneficiary of the
4806 contribution.

4807 Section 92. (1) The Department of Revenue is authorized,
4808 and all conditions are deemed met, to adopt emergency rules
4809 under s. 120.54(4), Florida Statutes, for the purpose of
4810 implementing provisions related to the repeal of the tax on
4811 rental or license fee for use of real property and amendments
4812 made to s. 212.099, Florida Statutes, by this act.

4813 Notwithstanding any other law, emergency rules adopted under
4814 this section are effective for 6 months after adoption and may
4815 be renewed during the pendency of procedures to adopt permanent
4816 rules addressing the subject of the emergency rules.

4817 (2) This section shall take effect upon becoming a law.

4818 Section 93. Section 45 of chapter 2024-6, Laws of Florida,
4819 is repealed.

4820 Section 94. Section 11 of chapter 2023-17, Laws of
4821 Florida, is repealed.

4822 Section 95. Section 16 of chapter 2023-17, Laws of
4823 Florida, is repealed.

4824 Section 96. Section 56 of chapter 2017-36, Laws of
4825 Florida, as amended by section 3 of chapter 2021-179, Laws of

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Florida, is amended to read:

Section 56. Notwithstanding s. 290.016, Florida Statutes, enterprise zone boundaries in existence before December 31, 2015, are preserved for the purpose of allowing local governments to administer local incentive programs within these boundaries through December 31, 2021, except for eligible contiguous multi-phase projects in which at least one certificate of use or occupancy has been issued before December 31, 2021, and which project will then vest the remaining project phases until completion, but no later than December 31, 2035 ~~2025~~.

Section 97. (1) The Legislature finds a majority of Floridians believe that their property taxes are too high and, while the American Dream still includes home ownership, costs related to such ownership contribute to hardships in achieving and maintaining that dream. The Legislature further finds property taxes are a significant source of general revenue for local governments and political subdivisions, funding essential local services to Floridians, including, but not limited to, education, infrastructure, public safety, and emergency services. This tension between dual objectives makes it necessary to carefully analyze the current tax structure and the expenditure of the revenues provided by it at both the state and local levels before enacting significant tax relief measures for homeowners of this state, ensuring that such relief is

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4851 meaningful and does not negatively impact services Floridians
4852 deem essential.

4853 (2) The Office of Economic and Demographic Research shall
4854 conduct a study of the property tax structure of this state and
4855 the expenditure of property tax revenues by recipient local
4856 governments and political subdivisions and focus on the taxation
4857 of homestead property. The primary purpose of the study is to
4858 analyze the potential impact of eliminating or significantly
4859 reducing ad valorem assessments on homestead property and
4860 provide policy options for mitigating negative fiscal
4861 consequences. The study must include:

4862 (a) An analysis of the effects of the Save-Our-Homes
4863 assessment limitation pursuant to s. 4(d), Article VII of the
4864 State Constitution, the portability of the Save-Our-Homes
4865 assessment limitation pursuant to s. 4(d)(8), Article VII of the
4866 State Constitution, and other constitutional provisions that
4867 currently provide tax relief to homestead property owners.

4868 (b) An analysis of the millage rates adopted by local
4869 governments compared to the rolled back rate calculated as
4870 required under s. 200.065, Florida Statutes.

4871 (c) An analysis of the potential impacts on public
4872 services, including, but not limited to, education,
4873 infrastructure, public safety, and emergency services.

4874 (d) An assessment of the housing market in this state,
4875 including, but not limited to, changes in homeownership rates

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4876 and property values, effects on first-time homebuyers, and
4877 homeowner willingness to relocate to another property when needs
4878 change.

4879 (e) An analysis of consumer behavior regarding home
4880 improvements that would likely cause the assessed value of a
4881 homestead property and property taxes collected for a homestead
4882 property to increase under current law, including, but not
4883 limited to, the elevation of homes in flood-prone areas, the
4884 addition of accessory dwelling units, and other home renovation
4885 projects. The analysis must include discussion of whether
4886 reducing or eliminating property taxes on homestead property
4887 would change consumer behavior leading to increased homestead
4888 property damage mitigation and resiliency.

4889 (3) Based on the research, data, and analysis, the Office
4890 of Economic and Demographic Research must develop a series of
4891 findings and an array of policy options, including changes to
4892 law or the State Constitution, for eliminating or reducing the
4893 property tax burden on homestead property in this state while
4894 mitigating any reductions to services Floridians deem essential
4895 to quality of life.

4896 (a) The policy options may include changes to local
4897 government property taxes, required local effort millage rates,
4898 and tax assessments by local and state government.

4899 (b) The policy options must attempt to balance the ability
4900 of the property tax system to produce revenues that are

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4901 sufficient to fund appropriate governmental functions and
4902 expenditures.

4903 (c) The policy options may include any actions or measures
4904 necessary to ensure tax enforcement and collection are fair and
4905 reasonable and have minimal compliance costs; to increase the
4906 visibility and awareness of the taxes being paid; and to
4907 adequately inform taxpayers of local government tax and budget
4908 decisions.

4909 (4) The Office of Economic and Demographic Research may
4910 contract as needed with state universities, nationally
4911 recognized organizations, and tax policy experts for the purpose
4912 of developing findings and policy options to be included in the
4913 report. The Department of Revenue shall provide any data or
4914 technical assistance required by the Office of Economic and
4915 Demographic Research to complete the study.

4916 (5) By November 1, 2025, the Office of Economic and
4917 Demographic Research shall submit a report to the President of
4918 the Senate and the Speaker of the House of Representatives
4919 detailing the study's findings and options.

4920 (6) The sum of \$1 million in nonrecurring funds from the
4921 General Revenue Fund is appropriated to the Office of Economic
4922 and Demographic Research in the 2025-2026 fiscal year for the
4923 purpose of conducting the study.

4924 Section 98. Hunting, fishing, and camping sales tax
4925 holiday.—

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4926 (1) The tax levied under chapter 212, Florida Statutes,
4927 may not be collected during the period from September 8, 2025,
4928 through December 31, 2025, on the retail sale of:

4929 (a) Ammunition, as defined in s. 790.001(1), Florida
4930 Statutes.

4931 (b) A firearm. For purposes of this section, the term
4932 "firearm" means a weapon capable of firing a missile and
4933 includes a pistol, rifle, or shotgun using an explosive charge
4934 as a propellant.

4935 (c) The following accessories used for firearms:

4936 1. Charging handles.

4937 2. Cleaning kits.

4938 3. Holsters.

4939 4. Pistol grips.

4940 5. Sights or optics.

4941 6. Stocks.

4942 (d) A bow. For purposes of this section, the term "bow"
4943 means a device consisting of flexible material having a string
4944 connecting its two ends, either indirectly by cables or pulleys
4945 or directly, for the purpose of discharging arrows; which
4946 propels arrows only by the energy stored by the drawing of the
4947 device; and which is handheld, hand-drawn, and hand-released.

4948 (e) A crossbow. For purposes of this section, the term
4949 "crossbow" means a device consisting of flexible material having
4950 a string connecting its two ends, either indirectly by cables or

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pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition.

(f) The following accessories used for bows or crossbows:

1. Arrows.

2. Bolts.

3. Quarrels.

4. Quivers.

5. Releases.

6. Sights or optics.

7. Wristguards.

(g) Camping supplies. For purposes of this section, the term "camping supplies" means tents with a sales price of \$200 or less; sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less; and camping lanterns and flashlights with a sales price of \$30 or less.

(h) Fishing supplies. For purposes of this section, the term "fishing supplies" means rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set; tackle boxes or bags with a sales price of \$30 or less; and bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold

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4976 together. The term does not include supplies used for commercial
4977 fishing purposes.

4978 (2) The Department of Revenue is authorized, and all
4979 conditions are deemed met, to adopt emergency rules pursuant to
4980 s. 120.54(4), Florida Statutes, for the purpose of implementing
4981 this section.

4982 Section 99. For the 2025-2026 fiscal year, the sum of
4983 \$155,282 in nonrecurring funds is appropriated from the General
4984 Revenue Fund to the Department of Revenue for the purpose of
4985 implementing the Home Away From Home Tax Credit as created by
4986 this act.

4987 Section 100. (1) For the 2025-2026 fiscal year, the sum
4988 of \$500,000 is appropriated from the General Revenue Fund to the
4989 Department of Revenue to offset the reductions in ad valorem tax
4990 revenue experienced by fiscally constrained counties, as defined
4991 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
4992 Florida Statutes.

4993 (2) To participate in the distribution of the
4994 appropriation, each affected taxing jurisdiction must apply to
4995 the Department of Revenue by October 1, 2025, and provide
4996 documentation supporting the taxing jurisdiction's reduction in
4997 the ad valorem tax revenue in the form and manner prescribed by
4998 the department. The documentation must include a copy of the
4999 notice required by s. 197.319(5)(b), Florida Statutes, from the
5000 tax reduction in ad valorem taxes the taxing jurisdiction will

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5001 incur as a result of the implementation of s. 197.319, Florida
5002 Statutes.

5003 (3) The Department of Revenue is authorized, and all
5004 conditions are deemed met, to adopt emergency rules pursuant to
5005 s. 120.54(4), Florida Statutes, for the purpose of implementing
5006 this section.

5007 (4) This section shall take effect upon becoming a law and
5008 is repealed June 30, 2027.

5009 Section 101. Except as otherwise expressly provided in
5010 this act and except for this section, which shall take effect
5011 upon becoming a law, this act shall take effect July 1, 2025.