

Amendment No.

CHAMBER ACTION

Senate

House

.

---

Representative Driskell offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

**Section 1. Effective upon this act becoming a law, section 125.0168, Florida Statutes, is amended to read:**

125.0168 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a county levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

14 shall be assessed as a commercial entity in the same manner as a  
15 hotel, motel, or other similar facility. The non-ad valorem  
16 special assessment may not be levied against the portion of a  
17 recreational vehicle parking space or campsite which exceeds the  
18 maximum square footage of a recreational vehicle-type unit  
19 pursuant to s. 320.01(1)(b), regardless of the size of the  
20 recreational vehicle parking space or campsite. A county shall  
21 consider the recreational vehicle park's occupancy rates to  
22 ensure any special assessment is fairly and reasonably  
23 apportioned among the recreational vehicle parks that receive  
24 the special benefit.

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

28 163.3206 Fuel terminals.—

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

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

- 31 1. Alternative fuel as defined in s. 525.01.
- 32 2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
- 33 3. Diesel fuel as defined in s. 206.86.
- 34 4. Gas as defined in s. 206.9925.
- 35 5. Motor fuel as defined in s. 206.01.
- 36 6. Natural gas fuel as defined in s. 206.9951.
- 37 7. Oil as defined in s. 206.9925.
- 38 8. Petroleum fuel as defined in s. 525.01.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

39 9. Petroleum product as defined in s. 206.9925.

40 **Section 3. Effective upon this act becoming a law, section**  
41 **166.223, Florida Statutes, is amended to read:**

42 166.223 Special assessments levied on recreational vehicle  
43 parks regulated under chapter 513.—When a municipality levies a  
44 non-ad valorem special assessment on a recreational vehicle park  
45 regulated under chapter 513, the non-ad valorem special  
46 assessment may shall not be based on the assertion that the  
47 recreational vehicle park is comprised of residential units.  
48 Instead, recreational vehicle parks regulated under chapter 513  
49 shall be assessed as a commercial entity in the same manner as a  
50 hotel, motel, or other similar facility. The non-ad valorem  
51 special assessment may not be levied against the portion of a  
52 recreational vehicle parking space or campsite which exceeds the  
53 maximum square footage of a recreational vehicle-type unit  
54 pursuant to s. 320.01(1)(b), regardless of the size of the  
55 recreational vehicle parking space or campsite. A municipality  
56 shall consider the recreational vehicle park's occupancy rates  
57 to ensure any special assessment is fairly and reasonably  
58 apportioned among the recreational vehicle parks that receive  
59 the special benefit.

60 **Section 4. Effective January 1, 2026, subsection (2) of**  
61 **section 170.201, Florida Statutes, is amended to read:**

62 170.201 Special assessments.—

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

63 (2) Property owned or occupied by a religious institution  
64 and used as a place of worship or education; by a public or  
65 private preschool, elementary school, middle school, or high  
66 school; or by a governmentally financed, insured, or subsidized  
67 housing facility that is used primarily for persons who are  
68 elderly or disabled shall be exempt from any special assessment  
69 levied by a municipality to fund any service if the municipality  
70 so desires. As used in this subsection, the term "religious  
71 institution" means any church, synagogue, or other established  
72 physical place for worship at which nonprofit religious services  
73 and activities are regularly conducted and carried on and the  
74 term "governmentally financed, insured, or subsidized housing  
75 facility" means a facility that is financed by a mortgage loan  
76 made or insured by the United States Department of Housing and  
77 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.  
78 232, or s. 236 of the National Housing Act and is owned or  
79 operated by an entity that qualifies as an exempt charitable  
80 organization under s. 501(c)(3) of the Internal Revenue Code. As  
81 used in this subsection, the term "preschool" means any child  
82 care facility licensed under s. 402.305.

83 **Section 5. Effective upon this act becoming a law, section**  
84 **189.052, Florida Statutes, is amended to read:**

85 189.052 Assessments levied on facilities regulated under  
86 chapter 513.—When an independent or dependent special district  
87 levies an assessment on a facility regulated under chapter 513,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

88 the assessment ~~may shall~~ not be based on the assertion that the  
89 facility is comprised of residential units. Instead, facilities  
90 regulated under chapter 513 shall be assessed in the same manner  
91 as a hotel, motel, or other similar facility. The assessment may  
92 not be levied against the portion of a recreational vehicle  
93 parking space or campsite which exceeds the maximum square  
94 footage of a recreational vehicle-type unit pursuant to s.  
95 320.01(1)(b), regardless of the size of the recreational vehicle  
96 parking space or campsite. A special district shall consider the  
97 recreational vehicle park's occupancy rates to ensure any  
98 assessment is fairly and reasonably apportioned among the  
99 recreational vehicle parks that receive the special benefit.

100 **Section 6. Paragraph (b) of subsection (4) and paragraph**  
101 **(a) of subsection (5) of section 194.011, Florida Statutes, are**  
102 **amended to read:**

103 194.011 Assessment notice; objections to assessments.—

104 (4)

105 (b) At least 15 ~~No later than 7~~ days before the hearing,  
106 ~~if the petitioner has provided the information required under~~  
107 ~~paragraph (a), and if requested in writing by the petitioner,~~  
108 the property appraiser shall provide to the petitioner a list of  
109 evidence to be presented at the hearing, together with copies of  
110 all documentation to be considered by the value adjustment board  
111 and a summary of evidence to be presented by witnesses. The  
112 evidence list must contain the property appraiser's property

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

113 record card. Failure of the property appraiser to timely comply  
114 with the requirements of this paragraph shall result in a  
115 rescheduling of the hearing.

116 (5) (a) The department shall by rule prescribe uniform  
117 procedures for hearings before the value adjustment board which  
118 include requiring:

119 1. Procedures for the exchange of information and evidence  
120 by the property appraiser and the petitioner consistent with  
121 subsection (4) and s. 194.032.

122 2. That the value adjustment board hold an organizational  
123 meeting for the purpose of making these procedures available to  
124 petitioners.

125 **Section 7. Subsection (1) of section 194.013, Florida**  
126 **Statutes, is amended to read:**

127 194.013 Filing fees for petitions; disposition; waiver.—

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

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

136 196.151 or from the denial of tax deferral under s. 197.2425.

137 Only a single filing fee shall be charged under this section as

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

138 to any particular parcel of real property or tangible personal  
139 property account despite the existence of multiple issues and  
140 hearings pertaining to such parcel or account. For joint  
141 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a  
142 single filing fee shall be charged. Such fee shall be calculated  
143 as the cost of the special magistrate for the time involved in  
144 hearing the joint petition and shall not exceed \$5 per parcel of  
145 real property or tangible property account. Such fee is to be  
146 proportionately paid by affected parcel owners.

147 **Section 8. Paragraphs (b) and (c) of subsection (2) of**  
148 **section 194.032, Florida Statutes, are redesignated as**  
149 **paragraphs (c) and (d), respectively, paragraph (a) of that**  
150 **subsection is amended, and a new paragraph (b) is added to that**  
151 **subsection, to read:**

152 194.032 Hearing purposes; timetable.—

153 (2) (a) The clerk of the governing body of the county shall  
154 prepare a schedule of appearances before the board based on  
155 petitions timely filed with him or her. The clerk shall notify  
156 each petitioner of the scheduled time of his or her appearance  
157 at least 25 calendar days before the day of the scheduled  
158 appearance. The notice must indicate whether the petition has  
159 been scheduled to be heard at a particular time or during a  
160 block of time. If the petition has been scheduled to be heard  
161 within a block of time, the beginning and ending of that block  
162 of time must be indicated on the notice; however, as provided in

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

163 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for  
164 more than a reasonable time, not to exceed 2 hours, after the  
165 beginning of the block of time. The property appraiser must  
166 provide a copy of the property record card containing  
167 information relevant to the computation of the current  
168 assessment, with confidential information redacted, to the  
169 petitioner upon receipt of the petition from the clerk  
170 regardless of whether the petitioner initiates evidence  
171 exchange, unless the property record card is available online  
172 from the property appraiser, in which case the property  
173 appraiser must notify the petitioner that the property record  
174 card is available online. The petitioner and the property  
175 appraiser may each reschedule the hearing a single time for good  
176 cause. As used in this paragraph, the term "good cause" means  
177 circumstances beyond the control of the person seeking to  
178 reschedule the hearing which reasonably prevent the party from  
179 having adequate representation at the hearing. If the hearing is  
180 rescheduled by the petitioner or the property appraiser, the  
181 clerk shall notify the petitioner of the rescheduled time of his  
182 or her appearance at least 15 calendar days before the day of  
183 the rescheduled appearance, unless this notice is waived by both  
184 parties.

185 (b) Any party shall be permitted to appear at a hearing  
186 before a board or special magistrate by telephone, video  
187 conference, or other electronic means. Such request to appear by

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

188 telephone, video conference, or other electronic means shall be  
189 made at least 1 business day before the hearing date. For any  
190 hearing conducted by telephone, video conference, or other  
191 electronic means, the board shall ensure that all equipment is  
192 adequate, functional, and allows for clear communication among  
193 the participants and for creating the hearing records required  
194 by law.

195 **Section 9. Subsection (6) of section 196.012, Florida**  
196 **Statutes, is amended to read:**

197 196.012 Definitions.—For the purpose of this chapter, the  
198 following terms are defined as follows, except where the context  
199 clearly indicates otherwise:

200 (6) Governmental, municipal, or public purpose or function  
201 shall be deemed to be served or performed when the lessee under  
202 any leasehold interest created in property of the United States,  
203 the state or any of its political subdivisions, or any  
204 municipality, agency, special district, authority, or other  
205 public body corporate of the state is demonstrated to perform a  
206 function or serve a governmental purpose which could properly be  
207 performed or served by an appropriate governmental unit or which  
208 is demonstrated to perform a function or serve a purpose which  
209 would otherwise be a valid subject for the allocation of public  
210 funds. For purposes of the preceding sentence, an activity  
211 undertaken by a lessee which is permitted under the terms of its  
212 lease of real property designated as an aviation area on an

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

213 | airport layout plan which has been approved by the Federal  
214 | Aviation Administration and which real property is used for the  
215 | administration, operation, business offices and activities  
216 | related specifically thereto in connection with the conduct of  
217 | an aircraft full service fixed base operation which provides  
218 | goods and services to the general aviation public in the  
219 | promotion of air commerce shall be deemed an activity which  
220 | serves a governmental, municipal, or public purpose or function.  
221 | Any activity undertaken by a lessee which is permitted under the  
222 | terms of its lease of real property designated as a public  
223 | airport as defined in s. 332.004(14) by municipalities,  
224 | agencies, special districts, authorities, or other public bodies  
225 | corporate and public bodies politic of the state, a spaceport as  
226 | defined in s. 331.303, or which is located in a deepwater port  
227 | identified in s. 403.021(9) (b) and owned by one of the foregoing  
228 | governmental units, subject to a leasehold or other possessory  
229 | interest of a nongovernmental lessee that is deemed to perform  
230 | an aviation, airport, aerospace, maritime, or port purpose or  
231 | operation shall be deemed an activity that serves a  
232 | governmental, municipal, or public purpose. The use by a lessee,  
233 | licensee, or management company of real property or a portion  
234 | thereof as a convention center, visitor center, sports facility  
235 | with permanent seating, concert hall, arena, stadium, park, or  
236 | beach is deemed a use that serves a governmental, municipal, or  
237 | public purpose or function when access to the property is open

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

238 to the general public with or without a charge for admission. If  
239 property deeded to a municipality by the United States is  
240 subject to a requirement that the Federal Government, through a  
241 schedule established by the Secretary of the Interior, determine  
242 that the property is being maintained for public historic  
243 preservation, park, or recreational purposes and if those  
244 conditions are not met the property will revert back to the  
245 Federal Government, then such property shall be deemed to serve  
246 a municipal or public purpose. The term "governmental purpose"  
247 also includes a direct use of property on federal lands in  
248 connection with the Federal Government's Space Exploration  
249 Program or spaceport activities as defined in s. 212.02(22).  
250 Real property and tangible personal property owned by the  
251 Federal Government or Space Florida and used for defense and  
252 space exploration purposes or which is put to a use in support  
253 thereof shall be deemed to perform an essential national  
254 governmental purpose and shall be exempt. "Owned by the lessee"  
255 as used in this chapter does not include personal property,  
256 buildings, or other real property improvements used for the  
257 administration, operation, business offices and activities  
258 related specifically thereto in connection with the conduct of  
259 an aircraft full service fixed based operation which provides  
260 goods and services to the general aviation public in the  
261 promotion of air commerce provided that the real property is  
262 designated as an aviation area on an airport layout plan

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

263 approved by the Federal Aviation Administration. For purposes of  
264 determination of "ownership," buildings and other real property  
265 improvements which will revert to the airport authority or other  
266 governmental unit upon expiration of the term of the lease shall  
267 be deemed "owned" by the governmental unit and not the lessee.  
268 Also, for purposes of determination of ownership under this  
269 section or s. 196.199(5), flight simulation training devices  
270 qualified by the Federal Aviation Administration, and the  
271 equipment and software necessary for the operation of such  
272 devices, shall be deemed "owned" by a governmental unit and not  
273 the lessee if such devices will revert to that governmental unit  
274 upon the expiration of the term of the lease, provided the  
275 governing body of the governmental unit has approved the lease  
276 in writing. Providing two-way telecommunications services to the  
277 public for hire by the use of a telecommunications facility, as  
278 defined in s. 364.02(14), and for which a certificate is  
279 required under chapter 364 does not constitute an exempt use for  
280 purposes of s. 196.199, unless the telecommunications services  
281 are provided by the operator of a public-use airport, as defined  
282 in s. 332.004, for the operator's provision of  
283 telecommunications services for the airport or its tenants,  
284 concessionaires, or licensees, or unless the telecommunications  
285 services are provided by a public hospital.

286 **Section 10.** The amendment made by this act to s. 196.012,  
287 Florida Statutes, first applies to the 2026 tax roll.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

288           **Section 11. Paragraph (b) of subsection (1) and paragraph**  
289 **(o) of subsection (3) of section 196.1978, Florida Statutes, are**  
290 **amended to read:**

291           196.1978 Affordable housing property exemption.—

292           (1)

293           (b) Land that is owned entirely, or is leased from a  
294 governmental entity pursuant to part IV of chapter 159, by a  
295 nonprofit entity that is a corporation not for profit, qualified  
296 as charitable under s. 501(c) (3) of the Internal Revenue Code  
297 and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is  
298 leased for a minimum of 99 years for the purpose of, and is  
299 predominantly used for, providing housing to natural persons or  
300 families meeting the extremely-low-income, very-low-income, low-  
301 income, or moderate-income limits specified in s. 420.0004 is  
302 exempt from ad valorem taxation. For purposes of this paragraph,  
303 land is predominantly used for qualifying purposes if the square  
304 footage of the improvements on the land used to provide  
305 qualifying housing is greater than 50 percent of the square  
306 footage of all improvements on the land. All improvements used  
307 to provide qualifying housing on the exempt property are also  
308 exempt from such taxation. This paragraph first applies to the  
309 2024 tax roll and is repealed December 31, 2059.

310           (3)

311           ~~(o)1. Beginning with the 2025 tax roll, a taxing authority~~  
312 ~~may elect, upon adoption of an ordinance or resolution approved~~

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

313 ~~by a two-thirds vote of the governing body, not to exempt~~  
314 ~~property under sub-subparagraph (d)1.a. located in a county~~  
315 ~~specified pursuant to subparagraph 2., subject to the conditions~~  
316 ~~of this paragraph.~~

317 ~~2. A taxing authority must make a finding in the ordinance~~  
318 ~~or resolution that the most recently published Shimberg Center~~  
319 ~~for Housing Studies Annual Report, prepared pursuant to s.~~  
320 ~~420.6075, identifies that a county that is part of the~~  
321 ~~jurisdiction of the taxing authority is within a metropolitan~~  
322 ~~statistical area or region where the number of affordable and~~  
323 ~~available units in the metropolitan statistical area or region~~  
324 ~~is greater than the number of renter households in the~~  
325 ~~metropolitan statistical area or region for the category~~  
326 ~~entitled "0-120 percent AMI."~~

327 ~~3. An election made pursuant to this paragraph may apply~~  
328 ~~only to the ad valorem property tax levies imposed within a~~  
329 ~~county specified pursuant to subparagraph 2. by the taxing~~  
330 ~~authority making the election.~~

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

336 ~~5. The taxing authority proposing to make an election~~  
337 ~~under this paragraph must advertise the ordinance or resolution~~

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

338 ~~or renewal thereof pursuant to the requirements of s. 50.011(1)~~  
339 ~~prior to adoption.~~

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

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

351 **Section 12.** (1) The Department of Revenue may, and all  
352 conditions are deemed met to, adopt emergency rules pursuant to  
353 s. 120.54(4), Florida Statutes, for the purpose of implementing  
354 s. 196.1978(3), Florida Statutes, as amended by this act.  
355 Notwithstanding any other law, emergency rules adopted pursuant  
356 to this section are effective for 6 months after adoption and  
357 may be renewed during the pendency of procedures to adopt  
358 permanent rules addressing the subject of the emergency rules.

359 (2) This section shall take effect upon this act becoming  
360 a law and expires July 1, 2028.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

361 **Section 13.** The amendments made by this act to s.  
362 196.1978(1)(b), Florida Statutes, first apply to the 2026 tax  
363 roll.

364 **Section 14.** Any election made by ordinance or resolution  
365 by any taxing authority pursuant to s. 196.1978(3)(o), Florida  
366 Statutes, before July 1, 2025, may remain in effect for the  
367 original term of the ordinance or resolution or until January 1,  
368 2028, whichever is earlier, but may not be renewed. A new  
369 election under s. 196.1978(3)(o), Florida Statutes, may not be  
370 made on or after July 1, 2025.

371 **Section 15. Section 196.19781, Florida Statutes, is**  
372 **created to read:**

373 196.19781 Affordable housing exemption for properties  
374 owned by this state.—

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

381 (a) The land upon which improvements have been made is  
382 owned entirely by this state;

383 (b) The property is subject to a lease or restrictive use  
384 agreement recorded in the official records of the county in

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

385 which the property is located that requires the property to be  
386 used to provide affordable housing for at least 60 years;

387 (c) The owner or operator of the property applies to  
388 receive the exemption each year by March 1; and

389 (d) The property is not receiving an exemption under s.  
390 196.1978.

391 (2) The property appraiser shall apply the exemption to  
392 the proportionate share of the residential common areas,  
393 including the land, fairly attributable to the portion of the  
394 property providing affordable housing under this section.

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

399 (4) The property appraiser shall determine whether the  
400 applicant meets all of the requirements of this section and is  
401 entitled to an exemption. A property appraiser may request and  
402 review additional information necessary to make such  
403 determination.

404 (5) If the property appraiser determines that for any year  
405 during the immediately previous 10 years a property that was not  
406 entitled to an exemption under this section was granted such an  
407 exemption, the property appraiser must serve upon the operator a  
408 notice of intent to record in the public records of the county a  
409 notice of tax lien against any property owned by that operator

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

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

419 **Section 16.** The exemption created by this act in s.  
420 196.19781, Florida Statutes, first applies to the 2026 tax roll.

421 **Section 17. Paragraph (d) of subsection (2) and subsection**  
422 **(5) of section 202.19, Florida Statutes, are amended, and**  
423 **paragraph (c) is added to subsection (3) of that section, to**  
424 **read:**

425 202.19 Authorization to impose local communications  
426 services tax.—

427 (2)

428 (d) The local communications services tax rate in effect  
429 on January 1, 2023, may not be increased before January 1, 2031  
430 2026.

431 (3)

432 (c) Each county and municipality must prioritize the use  
433 of proceeds distributed pursuant to s. 202.18(3)(c) on the  
434 timely review, processing, and approval of permit applications

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

435 for the use of rights-of-way by communications services  
436 providers to ensure that the county or municipality complies  
437 with state and federal law, including, but not limited to, the  
438 timelines under s. 337.401(7)(d).

439 (5) In addition to the communications services taxes  
440 authorized by subsection (1), a discretionary sales surtax that  
441 a county or school board has levied under s. 212.055 is imposed  
442 as a local communications services tax under this section, and  
443 the rate shall be determined in accordance with s. 202.20(3).  
444 However, any increase to the discretionary sales surtax levied  
445 under s. 212.055 on or after January 1, 2023, may not be added  
446 to the local communications services tax under this section  
447 before January 1, 2031 ~~2026~~.

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

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

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

- 458 1. Any charge with respect to a channel termination point  
459 located within such county;

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

460 2. Any charge for the use of a channel between two channel  
461 termination points located in such county; and

462 3. Where channel termination points are located both  
463 within and outside of such county:

464 a. If any segment between two such channel termination  
465 points is separately billed, 50 percent of such charge; and

466 b. If any segment of the circuit is not separately billed,  
467 an amount equal to the total charge for such circuit multiplied  
468 by a fraction, the numerator of which is the number of channel  
469 termination points within such county and the denominator of  
470 which is the total number of channel termination points of the  
471 circuit.

472 **Section 18. Section 203.0011, Florida Statutes, is amended**  
473 **to read:**

474 203.0011 Combined rate for tax collected pursuant to ss.  
475 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the  
476 amendments to ss. 203.01 and 212.05, relating to the additional  
477 tax on electrical power or energy, made by this act, a seller of  
478 electrical power or energy may collect a combined rate of 6.2  
479 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6  
480 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,  
481 respectively, if the provider properly reflects the tax  
482 collected with respect to the two provisions as required in the  
483 return to the Department of Revenue.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

484           **Section 19. Effective January 1, 2026, subsections (1),**  
485 **(3), and (4) of section 206.42, Florida Statutes, are amended to**  
486 **read:**

487           206.42 Aviation gasoline exempt from excise tax; rocket  
488 fuel.—

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

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

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

505           **Section 20. Effective January 1, 2026, part III of chapter**  
506 **206, Florida Statutes, consisting of ss. 206.9815, 206.9825,**  
507 **206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and**  
508 **206.9875, Florida Statutes, is repealed; and parts IV and V of**

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

509 chapter 206, Florida Statutes, are redesignated as parts III and  
510 IV, respectively.

511 **Section 21. Effective January 1, 2026, subsections (2) and**  
512 **(3) of section 206.9915, Florida Statutes, are amended to read:**

513 206.9915 Legislative intent and general provisions.—

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

517 (3) Sections ~~the provisions of ss.~~ 206.01, 206.02,  
518 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,  
519 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,  
520 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,  
521 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,  
522 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,  
523 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873,  
524 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and~~  
525 ~~206.9815~~ shall, as far as lawful or practicable, be applicable  
526 to the levy and collection of taxes imposed pursuant to this  
527 part as if fully set out in this part and made expressly  
528 applicable to the taxes imposed herein.

529 **Section 22. Effective January 1, 2026, section 206.9925,**  
530 **Florida Statutes, is amended to read:**

531 206.9925 Definitions.—As used in this part:

600449

Amendment No.

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

535           ~~(2)-(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

536           ~~(3)-(7)~~ "Consume" means to destroy or to alter the chemical  
537 or physical structure of a solvent so that it is no longer  
538 identifiable as the solvent it was.

539           ~~(4)-(3)~~ "Gas" means all natural gas, including casinghead  
540 gas, and all other hydrocarbons not defined as oil ~~in subsection~~  
541 ~~(2)~~.

542           ~~(5)-(2)~~ "Oil" means crude petroleum oil and other  
543 hydrocarbons, regardless of gravity, which are produced at the  
544 well in liquid form by ordinary production methods and which are  
545 not the result of condensation of gas after it leaves the  
546 reservoir.

547           ~~(6)-(4)~~ "Petroleum product" means any refined liquid  
548 commodity made wholly or partially from oil or gas, or blends or  
549 mixtures of oil with one or more liquid products or byproducts  
550 derived from oil or gas, or blends or mixtures of two or more  
551 liquid products or byproducts derived from oil or gas, and  
552 includes, but is not limited to, motor gasoline, gasohol,  
553 aviation gasoline, naphtha-type jet fuel, kerosene-type jet  
554 fuel, kerosene, distillate fuel oil, residual fuel oil, motor  
555 oil and other lubricants, naphtha of less than 400°F for  
556 petroleum feed, special naphthas, road oil, still gas,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

557 unfinished oils, motor gas blending components, including  
558 petroleum-derived ethanol when used for such purpose, and  
559 aviation gas blending components.

560 ~~(7)(5)~~ "Pollutants" includes any petroleum product ~~as~~  
561 ~~defined in subsection (4)~~ as well as pesticides, ammonia, and  
562 chlorine; lead-acid batteries, including, but not limited to,  
563 batteries that are a component part of other tangible personal  
564 property; and solvents ~~as defined in subsection (6)~~, but the  
565 term excludes liquefied petroleum gas, medicinal oils, and  
566 waxes. Products intended for application to the human body or  
567 for use in human personal hygiene or for human ingestion are not  
568 pollutants, regardless of their contents. For the purpose of the  
569 tax imposed under s. 206.9935(1), "pollutants" also includes  
570 crude oil.

571 ~~(8)(6)~~ "Solvents" means the following organic compounds,  
572 if the listed organic compound is in liquid form: acetamide,  
573 acetone, acetonitrile, acetophenone, amyl acetates (all),  
574 aniline, benzene, butyl acetates (all), butyl alcohols (all),  
575 butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,  
576 chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,  
577 dibutyl phthalate, dichlorobenzenes (all),  
578 dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,  
579 dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl  
580 phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl  
581 acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

582 (ethylene glycol ethyl ether), ethylene glycol, furfural,  
583 formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,  
584 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-  
585 butyl ether, methylene chloride (dichloromethane), methyl ethyl  
586 ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,  
587 naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,  
588 phenol, perchloroethylene (tetrachloroethylene), stoddard  
589 solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,  
590 trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and  
591 xylenes (all).

592 ~~(9)-(8)~~ "Storage facility" means a location owned,  
593 operated, or leased by a licensed terminal operator, which  
594 location contains any stationary tank or tanks for holding  
595 petroleum products.

596 **Section 23. Effective January 1, 2026, subsection (3) of**  
597 **section 206.9942, Florida Statutes, is amended to read:**

598 206.9942 Refunds and credits.—

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

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

607 206.9931(2) or may apply for a refund of the amount of tax paid  
608 thereon pursuant to s. 206.9935(2).

609 **Section 24. Effective upon this act becoming a law,**  
610 **subsection (2) of section 206.9955, Florida Statutes, is amended**  
611 **to read:**

612 206.9955 Levy of natural gas fuel tax.—

613 (2) Effective January 1, 2030, the following taxes shall  
614 be imposed:

615 (a) An excise tax of 4 cents upon each motor fuel  
616 equivalent gallon of natural gas fuel÷

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

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

620 (b) An additional tax of 1 cent upon each motor fuel  
621 equivalent gallon of natural gas fuel, which is designated as  
622 the "ninth-cent fuel tax."÷

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

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

626 (c) An additional tax of 1 cent upon each motor fuel  
627 equivalent gallon of natural gas fuel by each county, which is  
628 designated as the "local option fuel tax."÷

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

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

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

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

636 ~~1. Before January 1, 2026, the department shall determine~~  
637 ~~the tax rate applicable to the sale of natural gas fuel for the~~  
638 ~~following 12-month period beginning January 1, rounded to the~~  
639 ~~nearest tenth of a cent, by adjusting the tax rate of 2.9 cents~~  
640 ~~per gallon by the percentage change in the average of the~~  
641 ~~Consumer Price Index issued by the United States Department of~~  
642 ~~Labor for the most recent 12-month period ending September 30,~~  
643 ~~compared to the base year average, which is the average for the~~  
644 ~~12-month period ending September 30, 2013.~~

645 ~~2. Before January 1, 2030 2027, and each year thereafter,~~  
646 ~~the department shall determine the tax rate applicable to the~~  
647 ~~sale of natural gas fuel for the following 12-month period~~  
648 ~~beginning January 1, rounded to the nearest tenth of a cent, by~~  
649 ~~adjusting the tax rate of 5.8 cents per gallon by the percentage~~  
650 ~~change in the average of the Consumer Price Index issued by the~~  
651 ~~United States Department of Labor for the most recent 12-month~~  
652 ~~period ending September 30, compared to the base year average,~~  
653 ~~which is the average for the 12-month period ending September~~  
654 ~~30, 2013.~~

655 (e)1. An additional tax is imposed on each motor fuel  
656 equivalent gallon of natural gas fuel for the privilege of

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

657 selling natural gas fuel, ~~at a rate determined pursuant to this~~  
658 ~~subparagraph.~~

659 ~~a. Before January 1, 2026, the department shall determine~~  
660 ~~the tax rate applicable to the sale of natural gas fuel, rounded~~  
661 ~~to the nearest tenth of a cent, for the following 12-month~~  
662 ~~period beginning January 1, by adjusting the tax rate of 4.6~~  
663 ~~cents per gallon by the percentage change in the average of the~~  
664 ~~Consumer Price Index issued by the United States Department of~~  
665 ~~Labor for the most recent 12-month period ending September 30,~~  
666 ~~compared to the base year average, which is the average for the~~  
667 ~~12-month period ending September 30, 2013.~~

668 ~~b. Before January 1, 2030 2027, and each year thereafter,~~  
669 ~~the department shall determine the tax rate applicable to the~~  
670 ~~sale of natural gas fuel, rounded to the nearest tenth of a~~  
671 ~~cent, for the following 12-month period beginning January 1, by~~  
672 ~~adjusting the tax rate of 9.2 cents per gallon by the percentage~~  
673 ~~change in the average of the Consumer Price Index issued by the~~  
674 ~~United States Department of Labor for the most recent 12-month~~  
675 ~~period ending September 30, compared to the base year average,~~  
676 ~~which is the average for the 12-month period ending September~~  
677 ~~30, 2013.~~

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

680 **Section 25. Effective January 1, 2026, section 207.003,**  
681 **Florida Statutes, is amended to read:**

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

682           207.003 Privilege tax levied.—A tax for the privilege of  
683 operating any commercial motor vehicle upon the public highways  
684 of this state shall be levied upon every motor carrier at a rate  
685 which includes the minimum rates provided in parts I, II, and  
686 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor  
687 fuel used for the propulsion of a commercial motor vehicle by  
688 such motor carrier within the state.

689           **Section 26. Effective January 1, 2026, subsection (3) of**  
690 **section 207.005, Florida Statutes, is amended to read:**

691           207.005 Returns and payment of tax; delinquencies;  
692 calculation of fuel used during operations in the state; credit;  
693 bond.—

694           (3) For the purpose of computing the carrier's liability  
695 for the road privilege tax, the total gallons of fuel used in  
696 the propulsion of any commercial motor vehicle in this state  
697 shall be multiplied by the rates provided in parts I, II, and  
698 III ~~IV~~ of chapter 206. From the sum determined by this  
699 calculation, there shall be allowed a credit equal to the amount  
700 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter  
701 206 for each gallon of fuel purchased in this state during the  
702 reporting period when the diesel fuel or motor fuel tax was paid  
703 at the time of purchase. If the tax paid under parts I, II, and  
704 III ~~IV~~ of chapter 206 exceeds the total tax due under this  
705 chapter, the excess may be allowed as a credit against future  
706 tax payments, until the credit is fully offset or until eight

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

707 calendar quarters shall have passed since the end of the  
708 calendar quarter in which the credit accrued, whichever occurs  
709 first. A refund may be made for this credit provided it exceeds  
710 \$10.

711 **Section 27. Paragraph (a) of subsection (1), subsection**  
712 **(3), and paragraph (a) of subsection (6) of section 212.03,**  
713 **Florida Statutes, are amended to read:**

714 212.03 Transient rentals tax; rate, procedure,  
715 enforcement, exemptions.—

716 (1)(a) It is hereby declared to be the legislative intent  
717 that every person is exercising a taxable privilege who engages  
718 in the business of renting, leasing, letting, or granting a  
719 license to use any living quarters or sleeping or housekeeping  
720 accommodations in, from, or a part of, or in connection with any  
721 hotel, apartment house, roominghouse, tourist or trailer camp,  
722 mobile home park, recreational vehicle park, condominium, or  
723 timeshare resort. However, any person who rents, leases, lets,  
724 or grants a license to others to use, occupy, or enter upon any  
725 living quarters or sleeping or housekeeping accommodations in  
726 any apartment house, roominghouse, tourist camp, trailer camp,  
727 mobile home park, recreational vehicle park, condominium, or  
728 timeshare resort and who exclusively enters into a bona fide  
729 written agreement for continuous residence for longer than 6  
730 months in duration at such property is not exercising a taxable  
731 privilege. For the exercise of such taxable privilege, a tax is

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

732 hereby levied in an amount equal to 5.25 ¢ percent of and on the  
733 total rental charged for such living quarters or sleeping or  
734 housekeeping accommodations by the person charging or collecting  
735 the rental. Such tax shall apply to hotels, apartment houses,  
736 roominghouses, tourist or trailer camps, mobile home parks,  
737 recreational vehicle parks, condominiums, or timeshare resorts,  
738 whether or not these facilities have dining rooms, cafes, or  
739 other places where meals or lunches are sold or served to  
740 guests.

741 (3) When rentals are received by way of property, goods,  
742 wares, merchandise, services, or other things of value, the tax  
743 shall be at the rate of 5.25 ¢ percent of the value of the  
744 property, goods, wares, merchandise, services, or other things  
745 of value.

746 (6) The Legislature finds that every person who leases or  
747 rents parking or storage spaces for motor vehicles in parking  
748 lots or garages, including storage facilities for towed  
749 vehicles, who leases or rents docking or storage spaces for  
750 boats in boat docks or marinas, or who leases or rents tie-down  
751 or storage space for aircraft at airports is engaging in a  
752 taxable privilege.

753 (a) For the exercise of this privilege, a tax is hereby  
754 levied at the rate of 5.25 ¢ percent on the total rental  
755 charged.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

756           **Section 28. Paragraphs (c) and (d) of subsection (1) of**  
757 **section 212.031, Florida Statutes, are amended to read:**

758           212.031 Tax on rental or license fee for use of real  
759 property.—

760           (1)

761           (c) For the exercise of such privilege, a tax is levied at  
762 the rate of 1.25 ~~2.0~~ percent of and on the total rent or license  
763 fee charged for such real property by the person charging or  
764 collecting the rental or license fee. The total rent or license  
765 fee charged for such real property shall include payments for  
766 the granting of a privilege to use or occupy real property for  
767 any purpose and shall include base rent, percentage rents, or  
768 similar charges. Such charges shall be included in the total  
769 rent or license fee subject to tax under this section whether or  
770 not they can be attributed to the ability of the lessor's or  
771 licensor's property as used or operated to attract customers.  
772 Payments for intrinsically valuable personal property such as  
773 franchises, trademarks, service marks, logos, or patents are not  
774 subject to tax under this section. In the case of a contractual  
775 arrangement that provides for both payments taxable as total  
776 rent or license fee and payments not subject to tax, the tax  
777 shall be based on a reasonable allocation of such payments and  
778 shall not apply to that portion which is for the nontaxable  
779 payments.

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

780 (d) If the rental or license fee of any such real property  
781 is paid by way of property, goods, wares, merchandise, services,  
782 or other thing of value, the tax shall be at the rate of 1.25  
783 ~~2.0~~ percent of the value of the property, goods, wares,  
784 merchandise, services, or other thing of value.

785 **Section 29. Paragraph (b) of subsection (1) and paragraph**  
786 **(a) of subsection (2) of section 212.04, Florida Statutes, are**  
787 **amended to read:**

788 212.04 Admissions tax; rate, procedure, enforcement.—

789 (1)

790 (b) For the exercise of such privilege, a tax is levied at  
791 the rate of 5.25 ~~6~~ percent of sales price, or the actual value  
792 received from such admissions, which 5.25 ~~6~~ percent shall be  
793 added to and collected with all such admissions from the  
794 purchaser thereof, and such tax shall be paid for the exercise  
795 of the privilege as defined in the preceding paragraph. Each  
796 ticket must show on its face the actual sales price of the  
797 admission, or each dealer selling the admission must prominently  
798 display at the box office or other place where the admission  
799 charge is made a notice disclosing the price of the admission,  
800 and the tax shall be computed and collected on the basis of the  
801 actual price of the admission charged by the dealer. The sale  
802 price or actual value of admission shall, for the purpose of  
803 this chapter, be that price remaining after deduction of federal  
804 taxes and state or locally imposed or authorized seat

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

805 surcharges, taxes, or fees, if any, imposed upon such admission.  
806 The sale price or actual value does not include separately  
807 stated ticket service charges that are imposed by a facility  
808 ticket office or a ticketing service and added to a separately  
809 stated, established ticket price. The rate of tax on each  
810 admission shall be according to the algorithm provided in s.  
811 212.12.

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

813 1. Admissions to athletic or other events sponsored by  
814 elementary schools, junior high schools, middle schools, high  
815 schools, community colleges, public or private colleges and  
816 universities, deaf and blind schools, facilities of the youth  
817 services programs of the Department of Children and Families,  
818 and state correctional institutions if only student, faculty, or  
819 inmate talent is used. However, this exemption does not apply to  
820 admission to athletic events sponsored by a state university,  
821 and the proceeds of the tax collected on such admissions shall  
822 be retained and used by each institution to support women's  
823 athletics as provided in s. 1006.71(2) (c).

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

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

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

843           4. An admission paid by a student, or on the student's  
844 behalf, to any required place of sport or recreation if the  
845 student's participation in the sport or recreational activity is  
846 required as a part of a program or activity sponsored by, and  
847 under the jurisdiction of, the student's educational institution  
848 if his or her attendance is as a participant and not as a  
849 spectator.

850           5. Admissions to the National Football League championship  
851 game or Pro Bowl; admissions to any semifinal game or  
852 championship game of a national collegiate tournament;  
853 admissions to a Major League Baseball, Major League Soccer,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

854 National Basketball Association, or National Hockey League all-  
855 star game; admissions to the Major League Baseball Home Run  
856 Derby held before the Major League Baseball All-Star Game;  
857 admissions to any FIFA World Cup match sanctioned by the  
858 Fédération Internationale de Football Association (FIFA),  
859 including any qualifying match held up to 12 months before the  
860 FIFA World Cup matches; admissions to any Formula One Grand Prix  
861 race sanctioned by the Fédération Internationale de  
862 l'Automobile, including any qualifying or support races held at  
863 the circuit up to 72 hours before the grand prix race;  
864 admissions to the Daytona 500 sanctioned by the National  
865 Association for Stock Car Auto Racing, including any qualifying  
866 or support races held at the same track up to 72 hours before  
867 the race; or admissions to National Basketball Association all-  
868 star events produced by the National Basketball Association and  
869 held at a facility such as an arena, convention center, or  
870 municipal facility.

871 6. A participation fee or sponsorship fee imposed by a  
872 governmental entity as described in s. 212.08(6) for an athletic  
873 or recreational program if the governmental entity by itself, or  
874 in conjunction with an organization exempt under s. 501(c)(3) of  
875 the Internal Revenue Code of 1954, as amended, sponsors,  
876 administers, plans, supervises, directs, and controls the  
877 athletic or recreational program.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

878           7. Admissions to live theater, live opera, or live ballet  
879 productions in this state which are sponsored by an organization  
880 that has received a determination from the Internal Revenue  
881 Service that the organization is exempt from federal income tax  
882 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
883 amended, if the organization actively participates in planning  
884 and conducting the event; is responsible for the safety and  
885 success of the event; is organized for the purpose of sponsoring  
886 live theater, live opera, or live ballet productions in this  
887 state; has more than 10,000 subscribing members and has among  
888 the stated purposes in its charter the promotion of arts  
889 education in the communities it serves; and will receive at  
890 least 20 percent of the net profits, if any, of the events the  
891 organization sponsors and will bear the risk of at least 20  
892 percent of the losses, if any, from the events it sponsors if  
893 the organization employs other persons as agents to provide  
894 services in connection with a sponsored event. Before March 1 of  
895 each year, such organization may apply to the department for a  
896 certificate of exemption for admissions to such events sponsored  
897 in this state by the organization during the immediately  
898 following state fiscal year. The application must state the  
899 total dollar amount of admissions receipts collected by the  
900 organization or its agents from such events in this state  
901 sponsored by the organization or its agents in the year  
902 immediately preceding the year in which the organization applies

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

903 for the exemption. Such organization shall receive the exemption  
904 only to the extent of \$1.5 million multiplied by the ratio that  
905 such receipts bear to the total of such receipts of all  
906 organizations applying for the exemption in such year; however,  
907 such exemption granted to any organization may not exceed 5.25 ~~6~~  
908 percent of such admissions receipts collected by the  
909 organization or its agents in the year immediately preceding the  
910 year in which the organization applies for the exemption. Each  
911 organization receiving the exemption shall report each month to  
912 the department the total admissions receipts collected from such  
913 events sponsored by the organization during the preceding month  
914 and shall remit to the department an amount equal to 5.25 ~~6~~  
915 percent of such receipts reduced by any amount remaining under  
916 the exemption. Tickets for such events sold by such  
917 organizations may not reflect the tax otherwise imposed under  
918 this section.

919 8. Entry fees for participation in freshwater fishing  
920 tournaments.

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

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

926 11. Admissions to and membership fees for gun clubs. For  
927 purposes of this subparagraph, the term "gun club" means an

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

928 organization whose primary purpose is to offer its members  
929 access to one or more shooting ranges for target or skeet  
930 shooting.

931 **Section 30. Paragraphs (a) through (k) and (n) of**  
932 **subsection (1) of section 212.05, Florida Statutes, are amended**  
933 **to read:**

934 212.05 Sales, storage, use tax.—It is hereby declared to  
935 be the legislative intent that every person is exercising a  
936 taxable privilege who engages in the business of selling  
937 tangible personal property at retail in this state, including  
938 the business of making or facilitating remote sales; who rents  
939 or furnishes any of the things or services taxable under this  
940 chapter; or who stores for use or consumption in this state any  
941 item or article of tangible personal property as defined herein  
942 and who leases or rents such property within the state.

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

946 (a)1.a. At the rate of 5.25 ~~6~~ percent of the sales price  
947 of each item or article of tangible personal property when sold  
948 at retail in this state, computed on each taxable sale for the  
949 purpose of remitting the amount of tax due the state, and  
950 including each and every retail sale.

951 b. Each occasional or isolated sale of an aircraft, boat,  
952 mobile home, or motor vehicle of a class or type which is

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

953 required to be registered, licensed, titled, or documented in  
954 this state or by the United States Government shall be subject  
955 to tax at the rate provided in this paragraph. The department  
956 shall by rule adopt any nationally recognized publication for  
957 valuation of used motor vehicles as the reference price list for  
958 any used motor vehicle which is required to be licensed pursuant  
959 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
960 party to an occasional or isolated sale of such a vehicle  
961 reports to the tax collector a sales price which is less than 80  
962 percent of the average loan price for the specified model and  
963 year of such vehicle as listed in the most recent reference  
964 price list, the tax levied under this paragraph shall be  
965 computed by the department on such average loan price unless the  
966 parties to the sale have provided to the tax collector an  
967 affidavit signed by each party, or other substantial proof,  
968 stating the actual sales price. Any party to such sale who  
969 reports a sales price less than the actual sales price is guilty  
970 of a misdemeanor of the first degree, punishable as provided in  
971 s. 775.082 or s. 775.083. The department shall collect or  
972 attempt to collect from such party any delinquent sales taxes.  
973 In addition, such party shall pay any tax due and any penalty  
974 and interest assessed plus a penalty equal to twice the amount  
975 of the additional tax owed. Notwithstanding any other provision  
976 of law, the Department of Revenue may waive or compromise any  
977 penalty imposed pursuant to this subparagraph.

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

978           2. This paragraph does not apply to the sale of a boat or  
979 aircraft by or through a registered dealer under this chapter to  
980 a purchaser who, at the time of taking delivery, is a  
981 nonresident of this state, does not make his or her permanent  
982 place of abode in this state, and is not engaged in carrying on  
983 in this state any employment, trade, business, or profession in  
984 which the boat or aircraft will be used in this state, or is a  
985 corporation none of the officers or directors of which is a  
986 resident of, or makes his or her permanent place of abode in,  
987 this state, or is a noncorporate entity that has no individual  
988 vested with authority to participate in the management,  
989 direction, or control of the entity's affairs who is a resident  
990 of, or makes his or her permanent abode in, this state. For  
991 purposes of this exemption, either a registered dealer acting on  
992 his or her own behalf as seller, a registered dealer acting as  
993 broker on behalf of a seller, or a registered dealer acting as  
994 broker on behalf of the nonresident purchaser may be deemed to  
995 be the selling dealer. This exemption is not allowed unless:

996           a. The nonresident purchaser removes a qualifying boat, as  
997 described in sub-subparagraph f., from this state within 90 days  
998 after the date of purchase or extension, or the nonresident  
999 purchaser removes a nonqualifying boat or an aircraft from this  
1000 state within 10 days after the date of purchase or, when the  
1001 boat or aircraft is repaired or altered, within 20 days after

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1002 completion of the repairs or alterations; or if the aircraft  
1003 will be registered in a foreign jurisdiction and:

1004 (I) Application for the aircraft's registration is  
1005 properly filed with a civil airworthiness authority of a foreign  
1006 jurisdiction within 10 days after the date of purchase;

1007 (II) The nonresident purchaser removes the aircraft from  
1008 this state to a foreign jurisdiction within 10 days after the  
1009 date the aircraft is registered by the applicable foreign  
1010 airworthiness authority; and

1011 (III) The aircraft is operated in this state solely to  
1012 remove it from this state to a foreign jurisdiction.

1013

1014 For purposes of this sub-subparagraph, the term "foreign  
1015 jurisdiction" means any jurisdiction outside of the United  
1016 States or any of its territories;

1017 b. The nonresident purchaser, within 90 days after the  
1018 date of departure, provides the department with written proof  
1019 that the nonresident purchaser licensed, registered, titled, or  
1020 documented the boat or aircraft outside this state. If such  
1021 written proof is unavailable, within 90 days the nonresident  
1022 purchaser must provide proof that the nonresident purchaser  
1023 applied for such license, title, registration, or documentation.  
1024 The nonresident purchaser shall forward to the department proof  
1025 of title, license, registration, or documentation upon receipt;

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1026 c. The nonresident purchaser, within 30 days after  
1027 removing the boat or aircraft from this state, furnishes the  
1028 department with proof of removal in the form of receipts for  
1029 fuel, dockage, slippage, tie-down, or hangaring from outside of  
1030 Florida. The information so provided must clearly and  
1031 specifically identify the boat or aircraft;

1032 d. The selling dealer, within 30 days after the date of  
1033 sale, provides to the department a copy of the sales invoice,  
1034 closing statement, bills of sale, and the original affidavit  
1035 signed by the nonresident purchaser affirming that the  
1036 nonresident purchaser qualifies for exemption from sales tax  
1037 pursuant to this subparagraph and attesting that the nonresident  
1038 purchaser will provide the documentation required to  
1039 substantiate the exemption claimed under this subparagraph;

1040 e. The seller makes a copy of the affidavit a part of his  
1041 or her record for as long as required by s. 213.35; and

1042 f. Unless the nonresident purchaser of a boat of 5 net  
1043 tons of admeasurement or larger intends to remove the boat from  
1044 this state within 10 days after the date of purchase or when the  
1045 boat is repaired or altered, within 20 days after completion of  
1046 the repairs or alterations, the nonresident purchaser applies to  
1047 the selling dealer for a decal which authorizes 90 days after  
1048 the date of purchase for removal of the boat. The nonresident  
1049 purchaser of a qualifying boat may apply to the selling dealer  
1050 within 60 days after the date of purchase for an extension decal

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1051 that authorizes the boat to remain in this state for an  
1052 additional 90 days, but not more than a total of 180 days,  
1053 before the nonresident purchaser is required to pay the tax  
1054 imposed by this chapter. The department is authorized to issue  
1055 decals in advance to dealers. The number of decals issued in  
1056 advance to a dealer shall be consistent with the volume of the  
1057 dealer's past sales of boats which qualify under this sub-  
1058 subparagraph. The selling dealer or his or her agent shall mark  
1059 and affix the decals to qualifying boats in the manner  
1060 prescribed by the department, before delivery of the boat.

1061 (I) The department is hereby authorized to charge dealers  
1062 a fee sufficient to recover the costs of decals issued, except  
1063 the extension decal shall cost \$425.

1064 (II) The proceeds from the sale of decals will be  
1065 deposited into the administrative trust fund.

1066 (III) Decals shall display information to identify the  
1067 boat as a qualifying boat under this sub-subparagraph,  
1068 including, but not limited to, the decal's date of expiration.

1069 (IV) The department is authorized to require dealers who  
1070 purchase decals to file reports with the department and may  
1071 prescribe all necessary records by rule. All such records are  
1072 subject to inspection by the department.

1073 (V) Any dealer or his or her agent who issues a decal  
1074 falsely, fails to affix a decal, mismarks the expiration date of  
1075 a decal, or fails to properly account for decals will be

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1076 considered prima facie to have committed a fraudulent act to  
1077 evade the tax and will be liable for payment of the tax plus a  
1078 mandatory penalty of 200 percent of the tax, and shall be liable  
1079 for fine and punishment as provided by law for a conviction of a  
1080 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1081 775.083.

1082 (VI) Any nonresident purchaser of a boat who removes a  
1083 decal before permanently removing the boat from this state, or  
1084 defaces, changes, modifies, or alters a decal in a manner  
1085 affecting its expiration date before its expiration, or who  
1086 causes or allows the same to be done by another, will be  
1087 considered prima facie to have committed a fraudulent act to  
1088 evade the tax and will be liable for payment of the tax plus a  
1089 mandatory penalty of 200 percent of the tax, and shall be liable  
1090 for fine and punishment as provided by law for a conviction of a  
1091 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1092 775.083.

1093 (VII) The department is authorized to adopt rules  
1094 necessary to administer and enforce this subparagraph and to  
1095 publish the necessary forms and instructions.

1096 (VIII) The department is hereby authorized to adopt  
1097 emergency rules pursuant to s. 120.54(4) to administer and  
1098 enforce the provisions of this subparagraph.

1099

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1100 If the nonresident purchaser fails to remove the qualifying boat  
1101 from this state within the maximum 180 days after purchase or a  
1102 nonqualifying boat or an aircraft from this state within 10 days  
1103 after purchase or, when the boat or aircraft is repaired or  
1104 altered, within 20 days after completion of such repairs or  
1105 alterations, or permits the boat or aircraft to return to this  
1106 state within 6 months after the date of departure, except as  
1107 provided in s. 212.08(7) (fff), or if the nonresident purchaser  
1108 fails to furnish the department with any of the documentation  
1109 required by this subparagraph within the prescribed time period,  
1110 the nonresident purchaser is liable for use tax on the cost  
1111 price of the boat or aircraft and, in addition thereto, payment  
1112 of a penalty to the Department of Revenue equal to the tax  
1113 payable. This penalty is in lieu of the penalty imposed by s.  
1114 212.12(2). The maximum 180-day period following the sale of a  
1115 qualifying boat tax-exempt to a nonresident may not be tolled  
1116 for any reason.

1117 (b) At the rate of 5.25 ~~6~~ percent of the cost price of  
1118 each item or article of tangible personal property when the same  
1119 is not sold but is used, consumed, distributed, or stored for  
1120 use or consumption in this state; however, for tangible property  
1121 originally purchased exempt from tax for use exclusively for  
1122 lease and which is converted to the owner's own use, tax may be  
1123 paid on the fair market value of the property at the time of  
1124 conversion. If the fair market value of the property cannot be

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1125 determined, use tax at the time of conversion shall be based on  
1126 the owner's acquisition cost. Under no circumstances may the  
1127 aggregate amount of sales tax from leasing the property and use  
1128 tax due at the time of conversion be less than the total sales  
1129 tax that would have been due on the original acquisition cost  
1130 paid by the owner.

1131 (c) At the rate of 5.25 ~~6~~ percent of the gross proceeds  
1132 derived from the lease or rental of tangible personal property,  
1133 as defined herein; however, the following special provisions  
1134 apply to the lease or rental of motor vehicles and to peer-to-  
1135 peer car-sharing programs:

1136 1. When a motor vehicle is leased or rented by a motor  
1137 vehicle rental company or through a peer-to-peer car-sharing  
1138 program as those terms are defined in s. 212.0606(1) for a  
1139 period of less than 12 months:

1140 a. If the motor vehicle is rented in Florida, the entire  
1141 amount of such rental is taxable, even if the vehicle is dropped  
1142 off in another state.

1143 b. If the motor vehicle is rented in another state and  
1144 dropped off in Florida, the rental is exempt from Florida tax.

1145 c. If the motor vehicle is rented through a peer-to-peer  
1146 car-sharing program, the peer-to-peer car-sharing program shall  
1147 collect and remit the applicable tax due in connection with the  
1148 rental.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1149           2. Except as provided in subparagraph 3., for the lease or  
1150 rental of a motor vehicle for a period of not less than 12  
1151 months, sales tax is due on the lease or rental payments if the  
1152 vehicle is registered in this state; provided, however, that no  
1153 tax shall be due if the taxpayer documents use of the motor  
1154 vehicle outside this state and tax is being paid on the lease or  
1155 rental payments in another state.

1156           3. The tax imposed by this chapter does not apply to the  
1157 lease or rental of a commercial motor vehicle as defined in s.  
1158 316.003(14) (a) to one lessee or rentee, or of a motor vehicle as  
1159 defined in s. 316.003 which is to be used primarily in the trade  
1160 or established business of the lessee or rentee, for a period of  
1161 not less than 12 months when tax was paid on the purchase price  
1162 of such vehicle by the lessor. To the extent tax was paid with  
1163 respect to the purchase of such vehicle in another state,  
1164 territory of the United States, or the District of Columbia, the  
1165 Florida tax payable shall be reduced in accordance with s.  
1166 212.06(7). This subparagraph shall only be available when the  
1167 lease or rental of such property is an established business or  
1168 part of an established business or the same is incidental or  
1169 germane to such business.

1170           (d) At the rate of 5.25 ~~6~~ percent of the lease or rental  
1171 price paid by a lessee or rentee, or contracted or agreed to be  
1172 paid by a lessee or rentee, to the owner of the tangible  
1173 personal property.

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

- 1174 (e)1. At the rate of 5.25 ~~6~~ percent on charges for:
- 1175 a. Prepaid calling arrangements. The tax on charges for
- 1176 prepaid calling arrangements shall be collected at the time of
- 1177 sale and remitted by the selling dealer.
- 1178 (I) "Prepaid calling arrangement" has the same meaning as
- 1179 provided in s. 202.11.
- 1180 (II) If the sale or recharge of the prepaid calling
- 1181 arrangement does not take place at the dealer's place of
- 1182 business, it shall be deemed to have taken place at the
- 1183 customer's shipping address or, if no item is shipped, at the
- 1184 customer's address or the location associated with the
- 1185 customer's mobile telephone number.
- 1186 (III) The sale or recharge of a prepaid calling
- 1187 arrangement shall be treated as a sale of tangible personal
- 1188 property for purposes of this chapter, regardless of whether a
- 1189 tangible item evidencing such arrangement is furnished to the
- 1190 purchaser, and such sale within this state subjects the selling
- 1191 dealer to the jurisdiction of this state for purposes of this
- 1192 subsection.
- 1193 (IV) No additional tax under this chapter or chapter 202
- 1194 is due or payable if a purchaser of a prepaid calling
- 1195 arrangement who has paid tax under this chapter on the sale or
- 1196 recharge of such arrangement applies one or more units of the
- 1197 prepaid calling arrangement to obtain communications services as

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1198 described in s. 202.11(9)(b)3., other services that are not  
1199 communications services, or products.

1200 b. The installation of telecommunication and telegraphic  
1201 equipment.

1202 c. Electrical power or energy, except that the tax rate  
1203 for charges for electrical power or energy is 3.6 ~~4.35~~ percent.  
1204 Charges for electrical power and energy do not include taxes  
1205 imposed under ss. 166.231 and 203.01(1)(a)3.

1206 2. Section 212.17(3), regarding credit for tax paid on  
1207 charges subsequently found to be worthless, is equally  
1208 applicable to any tax paid under this section on charges for  
1209 prepaid calling arrangements, telecommunication or telegraph  
1210 services, or electric power subsequently found to be  
1211 uncollectible. As used in this paragraph, the term "charges"  
1212 does not include any excise or similar tax levied by the Federal  
1213 Government, a political subdivision of this state, or a  
1214 municipality upon the purchase, sale, or recharge of prepaid  
1215 calling arrangements or upon the purchase or sale of  
1216 telecommunication, television system program, or telegraph  
1217 service or electric power, which tax is collected by the seller  
1218 from the purchaser.

1219 (f) At the rate of 5.25 ~~6~~ percent on the sale, rental,  
1220 use, consumption, or storage for use in this state of machines  
1221 and equipment, and parts and accessories therefor, used in  
1222 manufacturing, processing, compounding, producing, mining, or

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1223 quarrying personal property for sale or to be used in furnishing  
1224 communications, transportation, or public utility services.

1225 (g)1. At the rate of 5.25 ~~6~~ percent on the retail price of  
1226 newspapers and magazines sold or used in Florida.

1227 2. Notwithstanding other provisions of this chapter,  
1228 inserts of printed materials which are distributed with a  
1229 newspaper or magazine are a component part of the newspaper or  
1230 magazine, and neither the sale nor use of such inserts is  
1231 subject to tax when:

1232 a. Printed by a newspaper or magazine publisher or  
1233 commercial printer and distributed as a component part of a  
1234 newspaper or magazine, which means that the items after being  
1235 printed are delivered directly to a newspaper or magazine  
1236 publisher by the printer for inclusion in editions of the  
1237 distributed newspaper or magazine;

1238 b. Such publications are labeled as part of the designated  
1239 newspaper or magazine publication into which they are to be  
1240 inserted; and

1241 c. The purchaser of the insert presents a resale  
1242 certificate to the vendor stating that the inserts are to be  
1243 distributed as a component part of a newspaper or magazine.

1244 (h)1. A tax is imposed at the rate of 3.25 ~~4~~ percent on  
1245 the charges for the use of coin-operated amusement machines. The  
1246 tax shall be calculated by dividing the gross receipts from such  
1247 charges for the applicable reporting period by a divisor,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1248 determined as provided in this subparagraph, to compute gross  
1249 taxable sales, and then subtracting gross taxable sales from  
1250 gross receipts to arrive at the amount of tax due. For counties  
1251 that do not impose a discretionary sales surtax, the divisor is  
1252 equal to 1.0325 ~~1.04~~; for counties that impose a 0.5 percent  
1253 discretionary sales surtax, the divisor is equal to 1.0375  
1254 ~~1.045~~; for counties that impose a 1 percent discretionary sales  
1255 surtax, the divisor is equal to 1.0425 ~~1.050~~; and for counties  
1256 that impose a 2 percent sales surtax, the divisor is equal to  
1257 1.0525 ~~1.060~~. If a county imposes a discretionary sales surtax  
1258 that is not listed in this subparagraph, the department shall  
1259 make the applicable divisor available in an electronic format or  
1260 otherwise. Additional divisors shall bear the same mathematical  
1261 relationship to the next higher and next lower divisors as the  
1262 new surtax rate bears to the next higher and next lower surtax  
1263 rates for which divisors have been established. When a machine  
1264 is activated by a slug, token, coupon, or any similar device  
1265 which has been purchased, the tax is on the price paid by the  
1266 user of the device for such device.

1267 2. As used in this paragraph, the term "operator" means  
1268 any person who possesses a coin-operated amusement machine for  
1269 the purpose of generating sales through that machine and who is  
1270 responsible for removing the receipts from the machine.

1271 a. If the owner of the machine is also the operator of it,  
1272 he or she shall be liable for payment of the tax without any

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1273 deduction for rent or a license fee paid to a location owner for  
1274 the use of any real property on which the machine is located.

1275 b. If the owner or lessee of the machine is also its  
1276 operator, he or she shall be liable for payment of the tax on  
1277 the purchase or lease of the machine, as well as the tax on  
1278 sales generated through the machine.

1279 c. If the proprietor of the business where the machine is  
1280 located does not own the machine, he or she shall be deemed to  
1281 be the lessee and operator of the machine and is responsible for  
1282 the payment of the tax on sales, unless such responsibility is  
1283 otherwise provided for in a written agreement between him or her  
1284 and the machine owner.

1285 3.a. An operator of a coin-operated amusement machine may  
1286 not operate or cause to be operated in this state any such  
1287 machine until the operator has registered with the department  
1288 and has conspicuously displayed an identifying certificate  
1289 issued by the department. The identifying certificate shall be  
1290 issued by the department upon application from the operator. The  
1291 identifying certificate shall include a unique number, and the  
1292 certificate shall be permanently marked with the operator's  
1293 name, the operator's sales tax number, and the maximum number of  
1294 machines to be operated under the certificate. An identifying  
1295 certificate shall not be transferred from one operator to  
1296 another. The identifying certificate must be conspicuously

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1297 displayed on the premises where the coin-operated amusement  
1298 machines are being operated.

1299       b. The operator of the machine must obtain an identifying  
1300 certificate before the machine is first operated in the state  
1301 and by July 1 of each year thereafter. The annual fee for each  
1302 certificate shall be based on the number of machines identified  
1303 on the application times \$30 and is due and payable upon  
1304 application for the identifying device. The application shall  
1305 contain the operator's name, sales tax number, business address  
1306 where the machines are being operated, and the number of  
1307 machines in operation at that place of business by the operator.  
1308 No operator may operate more machines than are listed on the  
1309 certificate. A new certificate is required if more machines are  
1310 being operated at that location than are listed on the  
1311 certificate. The fee for the new certificate shall be based on  
1312 the number of additional machines identified on the application  
1313 form times \$30.

1314       c. A penalty of \$250 per machine is imposed on the  
1315 operator for failing to properly obtain and display the required  
1316 identifying certificate. A penalty of \$250 is imposed on the  
1317 lessee of any machine placed in a place of business without a  
1318 proper current identifying certificate. Such penalties shall  
1319 apply in addition to all other applicable taxes, interest, and  
1320 penalties.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1321 d. Operators of coin-operated amusement machines must  
1322 obtain a separate sales and use tax certificate of registration  
1323 for each county in which such machines are located. One sales  
1324 and use tax certificate of registration is sufficient for all of  
1325 the operator's machines within a single county.

1326 4. The provisions of this paragraph do not apply to coin-  
1327 operated amusement machines owned and operated by churches or  
1328 synagogues.

1329 5. In addition to any other penalties imposed by this  
1330 chapter, a person who knowingly and willfully violates any  
1331 provision of this paragraph commits a misdemeanor of the second  
1332 degree, punishable as provided in s. 775.082 or s. 775.083.

1333 6. The department may adopt rules necessary to administer  
1334 the provisions of this paragraph.

1335 (i)1. At the rate of 5.25 ~~6~~ percent on charges for all:

1336 a. Detective, burglar protection, and other protection  
1337 services (NAICS National Numbers 561611, 561612, 561613, and  
1338 561621). Fingerprint services required under s. 790.06 or s.  
1339 790.062 are not subject to the tax. Any law enforcement officer,  
1340 as defined in s. 943.10, who is performing approved duties as  
1341 determined by his or her local law enforcement agency in his or  
1342 her capacity as a law enforcement officer, and who is subject to  
1343 the direct and immediate command of his or her law enforcement  
1344 agency, and in the law enforcement officer's uniform as  
1345 authorized by his or her law enforcement agency, is performing

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1346 law enforcement and public safety services and is not performing  
1347 detective, burglar protection, or other protective services, if  
1348 the law enforcement officer is performing his or her approved  
1349 duties in a geographical area in which the law enforcement  
1350 officer has arrest jurisdiction. Such law enforcement and public  
1351 safety services are not subject to tax irrespective of whether  
1352 the duty is characterized as "extra duty," "off-duty," or  
1353 "secondary employment," and irrespective of whether the officer  
1354 is paid directly or through the officer's agency by an outside  
1355 source. The term "law enforcement officer" includes full-time or  
1356 part-time law enforcement officers, and any auxiliary law  
1357 enforcement officer, when such auxiliary law enforcement officer  
1358 is working under the direct supervision of a full-time or part-  
1359 time law enforcement officer.

1360 b. Nonresidential cleaning, excluding cleaning of the  
1361 interiors of transportation equipment, and nonresidential  
1362 building pest control services (NAICS National Numbers 561710  
1363 and 561720).

1364 2. As used in this paragraph, "NAICS" means those  
1365 classifications contained in the North American Industry  
1366 Classification System, as published in 2007 by the Office of  
1367 Management and Budget, Executive Office of the President.

1368 3. Charges for detective, burglar protection, and other  
1369 protection security services performed in this state but used  
1370 outside this state are exempt from taxation. Charges for

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

1371 detective, burglar protection, and other protection security  
1372 services performed outside this state and used in this state are  
1373 subject to tax.

1374 4. If a transaction involves both the sale or use of a  
1375 service taxable under this paragraph and the sale or use of a  
1376 service or any other item not taxable under this chapter, the  
1377 consideration paid must be separately identified and stated with  
1378 respect to the taxable and exempt portions of the transaction or  
1379 the entire transaction shall be presumed taxable. The burden  
1380 shall be on the seller of the service or the purchaser of the  
1381 service, whichever applicable, to overcome this presumption by  
1382 providing documentary evidence as to which portion of the  
1383 transaction is exempt from tax. The department is authorized to  
1384 adjust the amount of consideration identified as the taxable and  
1385 exempt portions of the transaction; however, a determination  
1386 that the taxable and exempt portions are inaccurately stated and  
1387 that the adjustment is applicable must be supported by  
1388 substantial competent evidence.

1389 5. Each seller of services subject to sales tax pursuant  
1390 to this paragraph shall maintain a monthly log showing each  
1391 transaction for which sales tax was not collected because the  
1392 services meet the requirements of subparagraph 3. for out-of-  
1393 state use. The log must identify the purchaser's name, location  
1394 and mailing address, and federal employer identification number,  
1395 if a business, or the social security number, if an individual,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1396 the service sold, the price of the service, the date of sale,  
1397 the reason for the exemption, and the sales invoice number. The  
1398 monthly log shall be maintained pursuant to the same  
1399 requirements and subject to the same penalties imposed for the  
1400 keeping of similar records pursuant to this chapter.

1401 (j)1. Notwithstanding any other provision of this chapter,  
1402 there is hereby levied a tax on the sale, use, consumption, or  
1403 storage for use in this state of any coin or currency, whether  
1404 in circulation or not, when such coin or currency:

1405 a. Is not legal tender;

1406 b. If legal tender, is sold, exchanged, or traded at a  
1407 rate in excess of its face value; or

1408 c. Is sold, exchanged, or traded at a rate based on its  
1409 precious metal content.

1410 2. Such tax shall be at a rate of 5.25 ~~6~~ percent of the  
1411 price at which the coin or currency is sold, exchanged, or  
1412 traded, except that, with respect to a coin or currency which is  
1413 legal tender of the United States and which is sold, exchanged,  
1414 or traded, such tax shall not be levied.

1415 3. There are exempt from this tax exchanges of coins or  
1416 currency which are in general circulation in, and legal tender  
1417 of, one nation for coins or currency which are in general  
1418 circulation in, and legal tender of, another nation when  
1419 exchanged solely for use as legal tender and at an exchange rate  
1420 based on the relative value of each as a medium of exchange.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1421 4. With respect to any transaction that involves the sale  
1422 of coins or currency taxable under this paragraph in which the  
1423 taxable amount represented by the sale of such coins or currency  
1424 exceeds \$500, the entire amount represented by the sale of such  
1425 coins or currency is exempt from the tax imposed under this  
1426 paragraph. The dealer must maintain proper documentation, as  
1427 prescribed by rule of the department, to identify that portion  
1428 of a transaction which involves the sale of coins or currency  
1429 and is exempt under this subparagraph.

1430 (k) At the rate of 5.25 ¢ percent of the sales price of  
1431 each gallon of diesel fuel not taxed under chapter 206 purchased  
1432 for use in a vessel, except dyed diesel fuel that is exempt  
1433 pursuant to s. 212.08(4)(a)4.

1434 (n) At the rate of 2.25 ¢ percent of the sales price on  
1435 the retail sale of a new mobile home. As used in this paragraph,  
1436 the term "new mobile home" has the same meaning as in s.  
1437 319.001.

1438 **Section 31. Subsection (2) of section 212.0501, Florida**  
1439 **Statutes, is amended to read:**

1440 212.0501 Tax on diesel fuel for business purposes;  
1441 purchase, storage, and use.—

1442 (2) Each person who purchases diesel fuel for consumption,  
1443 use, or storage by a trade or business shall register as a  
1444 dealer and remit a use tax, at the rate of 5.25 ¢ percent, on  
1445 the total cost price of diesel fuel consumed.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1446           **Section 32. Section 212.05011, Florida Statutes, is**  
1447 **amended to read:**

1448           212.05011 Combined rate for tax collected pursuant to ss.  
1449 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the  
1450 amendments to ss. 203.01 and 212.05, relating to the additional  
1451 tax on electrical power or energy, made by this act, a seller of  
1452 electrical power or energy may collect a combined rate of 6.2  
1453 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6  
1454 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,  
1455 respectively, if the provider properly reflects the tax  
1456 collected with respect to the two provisions as required in the  
1457 return to the Department of Revenue.

1458           **Section 33. Subsection (2) of section 212.0515, Florida**  
1459 **Statutes, is amended to read:**

1460           212.0515 Sales from vending machines; sales to vending  
1461 machine operators; special provisions; registration; penalties.—

1462           (2) Notwithstanding any other provision of law, the amount  
1463 of the tax to be paid on food, beverages, or other items of  
1464 tangible personal property that are sold in vending machines  
1465 shall be calculated by dividing the gross receipts from such  
1466 sales for the applicable reporting period by a divisor,  
1467 determined as provided in this subsection, to compute gross  
1468 taxable sales, and then subtracting gross taxable sales from  
1469 gross receipts to arrive at the amount of tax due. For counties  
1470 that do not impose a discretionary sales surtax, the divisor is

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1471 equal to the sum of 1.0570 ~~1.0645~~ for beverage and food items,  
1472 or 1.0584 ~~1.0659~~ for other items of tangible personal property.  
1473 For counties with a 0.5 percent sales surtax rate the divisor is  
1474 equal to the sum of 1.0611 ~~1.0686~~ for beverage and food items or  
1475 1.0632 ~~1.0707~~ for other items of tangible personal property; for  
1476 counties with a 0.75 percent sales surtax rate the divisor is  
1477 equal to the sum of 1.0631 ~~1.0706~~ for beverage and food items or  
1478 1.0652 ~~1.0727~~ for other items of tangible personal property;  
1479 for counties with a 1 percent sales surtax rate the divisor is  
1480 equal to the sum of 1.0651 ~~1.0726~~ for beverage and food items or  
1481 1.0674 ~~1.0749~~ for other items of tangible personal property; for  
1482 counties with a 1.5 percent sales surtax rate the divisor is  
1483 equal to the sum of 1.0692 ~~1.0767~~ for beverage and food items or  
1484 1.0716 ~~1.0791~~ for other items of tangible personal property; and  
1485 for counties with a 2 percent sales surtax rate the divisor is  
1486 equal to the sum of 1.0733 ~~1.0808~~ for beverage and food items or  
1487 1.0758 ~~1.0833~~ for other items of tangible personal property.  
1488 When a county imposes a surtax rate that is not listed in this  
1489 subsection, the department shall make the applicable divisor  
1490 available in an electronic format or otherwise. Additional  
1491 divisors shall bear the same mathematical relationship to the  
1492 next higher and next lower divisors as the new surtax rate bears  
1493 to the next higher and next lower surtax rates for which  
1494 divisors have been established. If an operator cannot account  
1495 for each type of item sold through a vending machine, the

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1496 highest tax rate shall be used for all products sold through  
1497 that machine.

1498 **Section 34. Subsection (2) of section 212.0506, Florida**  
1499 **Statutes, is amended to read:**

1500 212.0506 Taxation of service warranties.—

1501 (2) For exercising such privilege, a tax is levied on each  
1502 taxable transaction or incident, which tax is due and payable at  
1503 the rate of 5.25 ~~6~~ percent on the total consideration received  
1504 or to be received by any person for issuing and delivering any  
1505 service warranty.

1506 **Section 35. Subsection (12) is added to section 212.055,**  
1507 **Florida Statutes, to read:**

1508 212.055 Discretionary sales surtaxes; legislative intent;  
1509 authorization and use of proceeds.—It is the legislative intent  
1510 that any authorization for imposition of a discretionary sales  
1511 surtax shall be published in the Florida Statutes as a  
1512 subsection of this section, irrespective of the duration of the  
1513 levy. Each enactment shall specify the types of counties  
1514 authorized to levy; the rate or rates which may be imposed; the  
1515 maximum length of time the surtax may be imposed, if any; the  
1516 procedure which must be followed to secure voter approval, if  
1517 required; the purpose for which the proceeds may be expended;  
1518 and such other requirements as the Legislature may provide.

1519 Taxable transactions and administrative procedures shall be as  
1520 provided in s. 212.054.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1521       (12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1  
1522 of the fourth year a surtax is levied under this section, the  
1523 governing board or school board that levies such surtax may, by  
1524 ordinance or resolution that is approved by a two-thirds vote of  
1525 the governing board or school board, reduce the surtax to any  
1526 rate allowable under this chapter, or may repeal the surtax in  
1527 its entirety. Any reduction or repeal shall take effect on the  
1528 January 1 following approval of the ordinance or resolution  
1529 reducing the rate of, or repealing, a surtax under this  
1530 subsection, unless January 1 of a later year is specified in the  
1531 ordinance or resolution.

1532       **Section 36. Effective January 1, 2026, paragraph (b) of**  
1533 **subsection (5) of section 212.06, Florida Statutes, is amended**  
1534 **to read:**

1535       212.06 Sales, storage, use tax; collectible from dealers;  
1536 "dealer" defined; dealers to collect from purchasers;  
1537 legislative intent as to scope of tax.—

1538       (5)

1539       (b)1. As used in this subsection, the term:

1540       a. "Certificate" means a Florida Certificate of Forwarding  
1541 Agent Address.

1542       b. "Electronic database" means the database created and  
1543 maintained by the department pursuant to s. 202.22(2).

1544       ~~c.~~ "Facilitating" means preparation for or arranging for  
1545 export.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1546 ~~d.e.~~ "Forwarding agent" means a person or business whose  
1547 principal business activity is facilitating for compensation the  
1548 export of property owned by other persons.

1549 ~~e.d.~~ "NAICS" means those classifications contained in the  
1550 North American Industry Classification System as published in  
1551 2007 by the Office of Management and Budget, Executive Office of  
1552 the President.

1553 ~~f.e.~~ "Principal business activity" means the activity from  
1554 which the person or business derives the highest percentage of  
1555 its total receipts.

1556 2. A forwarding agent engaged in international export may  
1557 apply to the department for a certificate.

1558 3. Each application must include all of the following:

1559 a. The designation of an address for the forwarding agent.

1560 b. A certification that:

1561 (I) The tangible personal property delivered to the  
1562 designated address ~~for export~~ originates with a United States  
1563 vendor. ~~;~~

1564 (II) The tangible personal property delivered to the  
1565 designated address for export is irrevocably committed to export  
1566 out of the United States through a continuous and unbroken  
1567 exportation process. ~~;~~ and

1568 (III) The designated address is used exclusively by the  
1569 forwarding agent for such export.

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

1570 c. A copy of the forwarding agent's last filed federal  
1571 income tax return showing the entity's principal business  
1572 activity classified under NAICS code 488510, except as provided  
1573 under subparagraph 4. or subparagraph 5.

1574 d. A statement of the total revenues of the forwarding  
1575 agent.

1576 e. A statement of the amount of revenues associated with  
1577 international export of the forwarding agent.

1578 f. A description of all business activity that occurs at  
1579 the designated address.

1580 g. The name and contact information of a designated  
1581 contact person of the forwarding agent.

1582 h. The forwarding agent's website address.

1583 i. Any additional information the department requires by  
1584 rule to demonstrate eligibility for the certificate.

1585 j. ~~and~~ A signature attesting to the validity of the  
1586 information provided.

1587 4. An applicant that has not filed a federal return for  
1588 the preceding tax year under NAICS code 488510 shall provide all  
1589 of the following:

1590 a. A statement of estimated total revenues.

1591 b. A statement of estimated revenues associated with  
1592 international export.

1593 c. The NAICS code under which the forwarding agent intends  
1594 to file a federal return.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1595 5. If an applicant does not file a federal return  
1596 identifying a NAICS code, the applicant must ~~shall~~ provide  
1597 documentation to support that its principal business activity is  
1598 that of a forwarding agent and that the applicant is otherwise  
1599 eligible for the certificate.

1600 6. A forwarding agent that applies for and receives a  
1601 certificate shall register as a dealer with the department. An  
1602 applicant is not required to submit an application to register  
1603 as a dealer when application is made for a certificate, or  
1604 renewal of a certificate, if the applicant is already registered  
1605 as a dealer with the department.

1606 7. A forwarding agent must ~~shall~~ remit the tax imposed  
1607 under this chapter on any tangible personal property shipped to  
1608 the certified ~~designated forwarding agent~~ address if no tax was  
1609 collected and the tangible personal property remained in this  
1610 state or if delivery to the purchaser or purchaser's  
1611 representative occurs in this state. This subparagraph does not  
1612 prohibit the forwarding agent from collecting such tax from the  
1613 consumer of the tangible personal property.

1614 8. A forwarding agent shall maintain the following  
1615 records:

1616 a. Copies of sales invoices or receipts between the vendor  
1617 and the consumer when provided by the vendor to the forwarding  
1618 agent. If sales invoices or receipts are not provided to the  
1619 forwarding agent, the forwarding agent must maintain export

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1620 documentation evidencing the value of the purchase consistent  
1621 with the federal Export Administration Regulations, 15 C.F.R.  
1622 parts 730-774.

1623 b. Copies of federal returns evidencing the forwarding  
1624 agent's NAICS principal business activity code.

1625 c. Copies of invoices or other documentation evidencing  
1626 shipment to the forwarding agent.

1627 d. Invoices between the forwarding agent and the consumer  
1628 or other documentation evidencing the ship-to destination  
1629 outside the United States.

1630 e. Invoices for foreign postal or transportation services.

1631 f. Bills of lading.

1632 g. Any other export documentation.

1633

1634 Such records must be kept in an electronic format and made  
1635 available for the department's review pursuant to subparagraph  
1636 9. and ss. 212.13 and 213.35.

1637 9. Each certificate expires 5 years after the date of  
1638 issuance, except as specified in this subparagraph.

1639 a. At least 30 days before expiration, a new application  
1640 must be submitted to renew the certificate, and the application  
1641 must contain the information required in subparagraph 3. Upon  
1642 application for renewal, the certificate is subject to the  
1643 review and reissuance procedures prescribed by this chapter and  
1644 department rule.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1645           b. Each forwarding agent shall update its application  
1646 information annually or within 30 days after any material  
1647 change.

1648           c. The department shall verify that the forwarding agent  
1649 is actively engaged in facilitating the international export of  
1650 tangible personal property.

1651           d. The department may suspend or revoke the certificate of  
1652 any forwarding agent that fails to respond within 30 days to a  
1653 written request for information regarding its business  
1654 transactions.

1655           e. Each forwarding agent shall surrender its certificate  
1656 to the department within 30 days if:

1657           (I) The forwarding agent has ceased to do business;

1658           (II) The forwarding agent has changed addresses;

1659           (III) The forwarding agent's principal business activity  
1660 has changed to something other than facilitating the  
1661 international export of property owned by other persons; or

1662           (IV) The certified address is not used for export under  
1663 this paragraph.

1664           10.a. The department shall provide a list on the  
1665 department's website of forwarding agents that have applied for  
1666 and received a Florida Certificate of Forwarding Agent Address  
1667 from the department. The list must include a forwarding agent's  
1668 entity name, address, and expiration date as provided on the  
1669 Florida Certificate of Forwarding Agent Address.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1670 b. For any certified address with a special five-digit zip  
1671 code provided by the United States Postal Service, the  
1672 department shall report the state sales tax rate and  
1673 discretionary sales surtax rate in the department's tax and  
1674 address lookup system as zero. This sub-subparagraph does not  
1675 apply to a certified address with a special five-digit zip code  
1676 provided by the United States Postal Service if that address  
1677 includes a suite address or secondary address.

1678 11. A dealer, other than a forwarding agent that is  
1679 required to remit tax pursuant to subparagraph 7., may not  
1680 collect the tax imposed under this chapter on tangible personal  
1681 property shipped to a certified address listed ~~accept a copy of~~  
1682 ~~the forwarding agent's certificate or rely on the list of~~  
1683 ~~forwarding agents' names and addresses on the department's~~  
1684 ~~website or the electronic database in lieu of collecting the tax~~  
1685 ~~imposed under this chapter when the property is required by~~  
1686 ~~terms of the sale to be shipped to the designated address on the~~  
1687 ~~certificate. A dealer who accepts a valid copy of a certificate~~  
1688 ~~from the forwarding agent or who~~ relies on the list of  
1689 forwarding agents' names and addresses on the department's  
1690 website or the electronic database and who in good faith ~~and~~  
1691 ships ~~purchased~~ tangible personal property to a certified ~~the~~  
1692 address ~~on the certificate~~ is not liable for any tax due on  
1693 sales made during the effective dates indicated on the  
1694 certificate.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1695 12. The department may revoke a forwarding agent's  
1696 certificate for noncompliance with this paragraph. Any person  
1697 found to fraudulently use the address on the certificate for the  
1698 purpose of evading tax is subject to the penalties provided in  
1699 s. 212.085.

1700 13. The department may adopt rules to administer this  
1701 paragraph, including, but not limited to, rules relating to  
1702 procedures, application and eligibility requirements, and forms.

1703 **Section 37. Paragraph (a) of subsection (1) of section**  
1704 **212.06, Florida Statutes, is amended to read:**

1705 212.06 Sales, storage, use tax; collectible from dealers;  
1706 "dealer" defined; dealers to collect from purchasers;  
1707 legislative intent as to scope of tax.-

1708 (1) (a) The aforesaid tax at the rate of 5.25 ~~6~~ percent of  
1709 the retail sales price as of the moment of sale, 5.25 ~~6~~ percent  
1710 of the cost price as of the moment of purchase, or 5.25 ~~6~~  
1711 percent of the cost price as of the moment of commingling with  
1712 the general mass of property in this state, as the case may be,  
1713 shall be collectible from all dealers as herein defined on the  
1714 sale at retail, the use, the consumption, the distribution, and  
1715 the storage for use or consumption in this state of tangible  
1716 personal property or services taxable under this chapter. The  
1717 full amount of the tax on a credit sale, installment sale, or  
1718 sale made on any kind of deferred payment plan shall be due at

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1719 the moment of the transaction in the same manner as on a cash  
1720 sale.

1721 **Section 38. Effective January 1, 2026, paragraph (a) of**  
1722 **subsection (4) of section 212.08, Florida Statutes, is amended**  
1723 **to read:**

1724 212.08 Sales, rental, use, consumption, distribution, and  
1725 storage tax; specified exemptions.—The sale at retail, the  
1726 rental, the use, the consumption, the distribution, and the  
1727 storage to be used or consumed in this state of the following  
1728 are hereby specifically exempt from the tax imposed by this  
1729 chapter.

1730 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

1731 (a) Also exempt are:

1732 1. Water delivered to the purchaser through pipes or  
1733 conduits or delivered for irrigation purposes. The sale of  
1734 drinking water in bottles, cans, or other containers, including  
1735 water that contains minerals or carbonation in its natural state  
1736 or water to which minerals have been added at a water treatment  
1737 facility regulated by the Department of Environmental Protection  
1738 or the Department of Health, is exempt. This exemption does not  
1739 apply to the sale of drinking water in bottles, cans, or other  
1740 containers if carbonation or flavorings, except those added at a  
1741 water treatment facility, have been added. Water that has been  
1742 enhanced by the addition of minerals and that does not contain  
1743 any added carbonation or flavorings is also exempt.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1744           2. All fuels used by a public or private utility,  
1745 including any municipal corporation or rural electric  
1746 cooperative association, in the generation of electric power or  
1747 energy for sale. Fuel other than motor fuel and diesel fuel is  
1748 taxable as provided in this chapter with the exception of fuel  
1749 expressly exempt herein. Natural gas and natural gas fuel as  
1750 defined in s. 206.9951(2) are exempt from the tax imposed by  
1751 this chapter when placed into the fuel supply system of a motor  
1752 vehicle. Effective July 1, 2013, natural gas used to generate  
1753 electricity in a non-combustion fuel cell used in stationary  
1754 equipment is exempt from the tax imposed by this chapter. Motor  
1755 fuels and diesel fuels are taxable as provided in chapter 206,  
1756 with the exception of those motor fuels and diesel fuels used by  
1757 railroad locomotives or vessels to transport persons or property  
1758 in interstate or foreign commerce, which are taxable under this  
1759 chapter only to the extent provided herein. The basis of the tax  
1760 shall be the ratio of intrastate mileage to interstate or  
1761 foreign mileage traveled by the carrier's railroad locomotives  
1762 or vessels that were used in interstate or foreign commerce and  
1763 that had at least some Florida mileage during the previous  
1764 fiscal year of the carrier, such ratio to be determined at the  
1765 close of the fiscal year of the carrier. However, during the  
1766 fiscal year in which the carrier begins its initial operations  
1767 in this state, the carrier's mileage apportionment factor may be  
1768 determined on the basis of an estimated ratio of anticipated

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

1769 miles in this state to anticipated total miles for that year,  
1770 and subsequently, additional tax shall be paid on the motor fuel  
1771 and diesel fuels, or a refund may be applied for, on the basis  
1772 of the actual ratio of the carrier's railroad locomotives' or  
1773 vessels' miles in this state to its total miles for that year.  
1774 This ratio shall be applied each month to the total Florida  
1775 purchases made in this state of motor and diesel fuels to  
1776 establish that portion of the total used and consumed in  
1777 intrastate movement and subject to tax under this chapter. The  
1778 basis for imposition of any discretionary surtax shall be set  
1779 forth in s. 212.054. Fuels used exclusively in intrastate  
1780 commerce do not qualify for the proration of tax.

1781 3. The transmission or wheeling of electricity.

1782 4. Dyed diesel fuel placed into the storage tank of a  
1783 vessel used exclusively for the commercial fishing and  
1784 aquacultural purposes listed in s. 206.41(4)(c)3.

1785 5. Aviation fuel, as defined in s. 206.9925.

1786 **Section 39. Paragraph (ww) of subsection (7) and paragraph**  
1787 **(c) of subsection (11) of section 212.08, Florida Statutes, are**  
1788 **amended to read:**

1789 212.08 Sales, rental, use, consumption, distribution, and  
1790 storage tax; specified exemptions.—The sale at retail, the  
1791 rental, the use, the consumption, the distribution, and the  
1792 storage to be used or consumed in this state of the following

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1793 are hereby specifically exempt from the tax imposed by this  
1794 chapter.

1795 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1796 entity by this chapter do not inure to any transaction that is  
1797 otherwise taxable under this chapter when payment is made by a  
1798 representative or employee of the entity by any means,  
1799 including, but not limited to, cash, check, or credit card, even  
1800 when that representative or employee is subsequently reimbursed  
1801 by the entity. In addition, exemptions provided to any entity by  
1802 this subsection do not inure to any transaction that is  
1803 otherwise taxable under this chapter unless the entity has  
1804 obtained a sales tax exemption certificate from the department  
1805 or the entity obtains or provides other documentation as  
1806 required by the department. Eligible purchases or leases made  
1807 with such a certificate must be in strict compliance with this  
1808 subsection and departmental rules, and any person who makes an  
1809 exempt purchase with a certificate that is not in strict  
1810 compliance with this subsection and the rules is liable for and  
1811 shall pay the tax. The department may adopt rules to administer  
1812 this subsection.

1813 (ww) Bullion.—The sale of gold, silver, or platinum  
1814 bullion, or any combination thereof, ~~in a single transaction is~~  
1815 ~~exempt if the sales price exceeds \$500. The dealer must maintain~~  
1816 ~~proper documentation, as prescribed by rule of the department,~~  
1817 ~~to identify that portion of a transaction which involves the~~

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1818 ~~sale of gold, silver, or platinum bullion and is exempt under~~  
1819 ~~this paragraph.~~

1820 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

1821 (c) The maximum tax collectible under this subsection may  
1822 not exceed 5.25 ~~6~~ percent of the sales price of such aircraft.  
1823 No Florida tax may be imposed on the sale of such aircraft if  
1824 the state in which the aircraft will be domiciled does not allow  
1825 Florida sales or use tax to be credited against its sales or use  
1826 tax. Furthermore, no tax may be imposed on the sale of such  
1827 aircraft if the state in which the aircraft will be domiciled  
1828 has enacted a sales and use tax exemption for flyable aircraft  
1829 or if the aircraft will be domiciled outside the United States.

1830 **Section 40. Effective January 1, 2026, paragraph (h) of**  
1831 **subsection (8) of section 213.053, Florida Statutes, is amended**  
1832 **to read:**

1833 213.053 Confidentiality and information sharing.—

1834 (8) Notwithstanding any other provision of this section,  
1835 the department may provide:

1836 (h) Names and addresses of persons paying taxes pursuant  
1837 to part III ~~IV~~ of chapter 206 to the Department of Environmental  
1838 Protection in the conduct of its official duties.

1839  
1840 Disclosure of information under this subsection shall be  
1841 pursuant to a written agreement between the executive director  
1842 and the agency. Such agencies, governmental or nongovernmental,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1843 shall be bound by the same requirements of confidentiality as  
1844 the Department of Revenue. Breach of confidentiality is a  
1845 misdemeanor of the first degree, punishable as provided by s.  
1846 775.082 or s. 775.083.

1847 **Section 41. Effective upon this act becoming a law,**  
1848 **paragraph (n) of subsection (1) and paragraph (c) of subsection**  
1849 **(2) of section 220.03, Florida Statutes, are amended to read:**

1850 220.03 Definitions.—

1851 (1) SPECIFIC TERMS.—When used in this code, and when not  
1852 otherwise distinctly expressed or manifestly incompatible with  
1853 the intent thereof, the following terms shall have the following  
1854 meanings:

1855 (n) "Internal Revenue Code" means the United States  
1856 Internal Revenue Code of 1986, as amended and in effect on  
1857 January 1, 2025 ~~2024~~, except as provided in subsection (3).

1858 (2) DEFINITIONAL RULES.—When used in this code and neither  
1859 otherwise distinctly expressed nor manifestly incompatible with  
1860 the intent thereof:

1861 (c) Any term used in this code has the same meaning as  
1862 when used in a comparable context in the Internal Revenue Code  
1863 and other statutes of the United States relating to federal  
1864 income taxes, as such code and statutes are in effect on January  
1865 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the  
1866 meaning of a term shall be taken at the time the term is applied  
1867 under this code.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1868           **Section 42.** (1) The amendments made by this act to s.  
1869 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively  
1870 to January 1, 2025.

1871           (2) This section shall take effect upon this act becoming  
1872 a law.

1873           **Section 43. Paragraph (e) of subsection (1) of section**  
1874 **220.03, Florida Statutes, is amended to read:**

1875           220.03 Definitions.—

1876           (1) SPECIFIC TERMS.—When used in this code, and when not  
1877 otherwise distinctly expressed or manifestly incompatible with  
1878 the intent thereof, the following terms shall have the following  
1879 meanings:

1880           (e) "Corporation" includes all domestic corporations;  
1881 foreign corporations qualified to do business in this state or  
1882 actually doing business in this state; joint-stock companies;  
1883 limited liability companies, under chapter 605; common-law  
1884 declarations of trust, under chapter 609; corporations not for  
1885 profit, under chapter 617; agricultural cooperative marketing  
1886 associations, under chapter 618; professional service  
1887 corporations, under chapter 621; foreign unincorporated  
1888 associations, under chapter 622; private school corporations,  
1889 under chapter 623; foreign corporations not for profit which are  
1890 carrying on their activities in this state; and all other  
1891 organizations, associations, legal entities, and artificial  
1892 persons which are created by or pursuant to the statutes of this

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1893 state, the United States, or any other state, territory,  
1894 possession, or jurisdiction. The term "corporation" does not  
1895 include proprietorships, even if using a fictitious name;  
1896 partnerships of any type, as such; limited liability companies  
1897 that are taxable as partnerships for federal income tax  
1898 purposes; state or public fairs or expositions, under chapter  
1899 616; estates of decedents or incompetents; testamentary trusts;  
1900 charitable trusts; or private trusts.

1901 **Section 44.** The amendment made by this act to s.  
1902 220.03(1)(e), Florida Statutes, first applies to taxable years  
1903 beginning on or after January 1, 2026.

1904 **Section 45. Effective January 1, 2026, subsection (7) of**  
1905 **section 332.007, Florida Statutes, is amended to read:**

1906 332.007 Administration and financing of aviation and  
1907 airport programs and projects; state plan.—

1908 (7) Subject to the availability of appropriated funds ~~in~~  
1909 ~~addition to aviation fuel tax revenues~~, the department may  
1910 participate in the capital cost of eligible public airport and  
1911 aviation discretionary capacity improvement projects. The annual  
1912 legislative budget request shall be based on the funding  
1913 required for discretionary capacity improvement projects in the  
1914 aviation and airport work program.

1915 (a) The department shall provide priority funding in  
1916 support of:

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1917 1. Land acquisition which provides additional capacity at  
1918 the qualifying international airport or at that airport's  
1919 supplemental air carrier airport.

1920 2. Runway and taxiway projects that add capacity or are  
1921 necessary to accommodate technological changes in the aviation  
1922 industry.

1923 3. Airport access transportation projects that improve  
1924 direct airport access and are approved by the airport sponsor.

1925 4. International terminal projects that increase  
1926 international gate capacity.

1927 (b) No single airport shall secure discretionary capacity  
1928 improvement project funds in excess of 50 percent of the total  
1929 discretionary capacity improvement project funds available in  
1930 any given budget year.

1931 (c) Unless prohibited by the General Appropriations Act or  
1932 by law, the department may transfer funds within each category  
1933 of the airport and aviation discretionary capacity improvement  
1934 program to maximize the aviation services or federal aid  
1935 available to this state.

1936 (d) The department may fund up to 50 percent of the  
1937 portion of eligible project costs which are not funded by the  
1938 Federal Government except that the department may initially fund  
1939 up to 75 percent of the cost of land acquisition for a new  
1940 airport or for the expansion of an existing airport which is  
1941 owned and operated by a municipality, a county, or an authority,

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1942 and shall be reimbursed to the normal statutory project share  
1943 when federal funds become available or within 10 years after the  
1944 date of acquisition, whichever is earlier.

1945 **Section 46. Effective January 1, 2026, section 332.009,**  
1946 **Florida Statutes, is amended to read:**

1947 332.009 Limitation on operation of chapter. ~~Nothing in~~  
1948 ~~this chapter shall be construed to authorize expenditure of~~  
1949 ~~aviation fuel tax revenues on space transportation projects.~~  
1950 Nothing in this chapter shall be construed to limit the  
1951 department's authority under s. 331.360.

1952 **Section 47. Effective January 1, 2026, subsection (4) of**  
1953 **section 376.3071, Florida Statutes, is amended to read:**

1954 376.3071 Inland Protection Trust Fund; creation; purposes;  
1955 funding.—

1956 (4) USES.—Whenever, in its determination, incidents of  
1957 inland contamination, or potential incidents as provided in  
1958 subsection (15), related to the storage of petroleum or  
1959 petroleum products may pose a threat to the public health,  
1960 safety, or welfare; water resources; or the environment, the  
1961 department shall obligate moneys available in the fund to  
1962 provide for:

1963 (a) Prompt investigation and assessment of contamination  
1964 sites.

1965 (b) Expeditious restoration or replacement of potable  
1966 water supplies as provided in s. 376.30(3)(c)1.

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

1967 (c) Rehabilitation of contamination sites, which shall  
1968 consist of cleanup of affected soil, groundwater, and inland  
1969 surface waters, using the most cost-effective alternative that  
1970 is technologically feasible and reliable and that provides  
1971 adequate protection of the public health, safety, and welfare,  
1972 and water resources, and that minimizes environmental damage,  
1973 pursuant to the site selection and cleanup criteria established  
1974 by the department under subsection (5), except that this  
1975 paragraph does not authorize the department to obligate funds  
1976 for payment of costs which may be associated with, but are not  
1977 integral to, site rehabilitation, such as the cost for  
1978 retrofitting or replacing petroleum storage systems.

1979 (d) Maintenance and monitoring of contamination sites.

1980 (e) Inspection and supervision of activities described in  
1981 this subsection.

1982 (f) Payment of expenses incurred by the department in its  
1983 efforts to obtain from responsible parties the payment or  
1984 recovery of reasonable costs resulting from the activities  
1985 described in this subsection.

1986 (g) Payment of any other reasonable costs of  
1987 administration, including those administrative costs incurred by  
1988 the Department of Health in providing field and laboratory  
1989 services, toxicological risk assessment, and other assistance to  
1990 the department in the investigation of drinking water

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

1991 | contamination complaints and costs associated with public  
1992 | information and education activities.

1993 |       (h) Establishment and implementation of the compliance  
1994 | verification program as authorized in s. 376.303(1)(a),  
1995 | including contracting with local governments or state agencies  
1996 | to provide for the administration of such program through  
1997 | locally administered programs, to minimize the potential for  
1998 | further contamination sites.

1999 |       (i) Funding of the provisions of ss. 376.305(6) and  
2000 | 376.3072.

2001 |       (j) Activities related to removal and replacement of  
2002 | petroleum storage systems, if repair, replacement, or other  
2003 | preventive measures are authorized under subsection (15), or  
2004 | exclusive of costs of any tank, piping, dispensing unit, or  
2005 | related hardware, if soil removal is approved as a component of  
2006 | site rehabilitation and requires removal of the tank where  
2007 | remediation is conducted under this section, or if such  
2008 | activities were justified in an approved remedial action plan.

2009 |       (k) Reasonable costs of restoring property as nearly as  
2010 | practicable to the conditions which existed before activities  
2011 | associated with contamination assessment or remedial action  
2012 | taken under s. 376.303(4).

2013 |       (l) Repayment of loans to the fund.

2014 |       (m) Expenditure of sums from the fund to cover ineligible  
2015 | sites or costs as set forth in subsection (13), if the

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2016 department in its discretion deems it necessary to do so. In  
2017 such cases, the department may seek recovery and reimbursement  
2018 of costs in the same manner and pursuant to the same procedures  
2019 established for recovery and reimbursement of sums otherwise  
2020 owed to or expended from the fund.

2021 (n) Payment of amounts payable under any service contract  
2022 entered into by the department pursuant to s. 376.3075, subject  
2023 to annual appropriation by the Legislature.

2024 (o) Petroleum remediation pursuant to this section  
2025 throughout a state fiscal year. The department shall establish a  
2026 process to uniformly encumber appropriated funds throughout a  
2027 state fiscal year and shall allow for emergencies and imminent  
2028 threats to public health, safety, and welfare; water resources;  
2029 and the environment, as provided in paragraph (5) (a). This  
2030 paragraph does not apply to appropriations associated with the  
2031 free product recovery initiative provided in paragraph (5) (c) or  
2032 the advanced cleanup program provided in s. 376.30713.

2033 (p) Enforcement of this section and ss. 376.30-376.317 by  
2034 the Fish and Wildlife Conservation Commission and the Department  
2035 of Environmental Protection. The department shall disburse  
2036 moneys to the commission for such purpose.

2037 (q) Payments for program deductibles, copayments, and  
2038 limited contamination assessment reports that otherwise would be  
2039 paid by another state agency for state-funded petroleum  
2040 contamination site rehabilitation.

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2041 (r) Payments for the repair or replacement of, or other  
2042 preventive measures for, storage tanks, piping, or system  
2043 components as provided in subsection (15). Such costs may  
2044 include equipment, excavation, electrical work, and site  
2045 restoration.

2046  
2047 The issuance of a site rehabilitation completion order pursuant  
2048 to subsection (5) or paragraph (12)(b) for contamination  
2049 eligible for programs funded by this section does not alter the  
2050 project's eligibility for state-funded remediation if the  
2051 department determines that site conditions are not protective of  
2052 human health under actual or proposed circumstances of exposure  
2053 under subsection (5). The Inland Protection Trust Fund may be  
2054 used only to fund the activities in ss. 376.30-376.317 except  
2055 ss. 376.3078 and 376.3079. Amounts on deposit in the fund in  
2056 each fiscal year must first be applied or allocated for the  
2057 payment of amounts payable by the department pursuant to  
2058 paragraph (n) under a service contract entered into by the  
2059 department pursuant to s. 376.3075 and appropriated in each year  
2060 by the Legislature before making or providing for other  
2061 disbursements from the fund. This subsection does not authorize  
2062 the use of the fund for cleanup of contamination caused  
2063 primarily by a discharge of solvents as defined in s. 206.9925  
2064 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence  
2065 causes them to be hazardous wastes, except solvent contamination

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2066 | which is the result of chemical or physical breakdown of  
2067 | petroleum products and is otherwise eligible. Facilities used  
2068 | primarily for the storage of motor or diesel fuels as defined in  
2069 | ss. 206.01 and 206.86 are not excluded from eligibility pursuant  
2070 | to this section.

2071 | **Section 48. Paragraph (c) of subsection (3) of section**  
2072 | **402.62, Florida Statutes, is amended to read:**

2073 | 402.62 Strong Families Tax Credit.—

2074 | (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE  
2075 | ORGANIZATIONS.—An eligible charitable organization that receives  
2076 | a contribution under this section must do all of the following:

2077 | (c) Annually submit to the Department of Children and  
2078 | Families:

2079 | 1. An audit of the eligible charitable organization  
2080 | conducted by an independent certified public accountant in  
2081 | accordance with auditing standards generally accepted in the  
2082 | United States, government auditing standards, and rules adopted  
2083 | by the Auditor General. The audit report must include a report  
2084 | on financial statements presented in accordance with generally  
2085 | accepted accounting principles. The audit report must be  
2086 | provided to the Department of Children and Families within 180  
2087 | days after completion of the eligible charitable organization's  
2088 | fiscal year; and

2089 | 2. A copy of the eligible charitable organization's most  
2090 | recent federal Internal Revenue Service Return of Organization

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2091 Exempt from Income Tax form (Form 990), if such form was  
2092 required to be filed with the Internal Revenue Service.

2093 **Section 49. Effective upon this act becoming a law,**  
2094 **subsections (1) and (3) of section 571.265, Florida Statutes,**  
2095 **are amended to read:**

2096 571.265 Promotion of Florida thoroughbred breeding and of  
2097 thoroughbred racing at Florida thoroughbred tracks; distribution  
2098 of funds.—

2099 (1) For purposes of this section, the term:

2100 ~~(a) "Association" means the Florida Thoroughbred Breeders'~~  
2101 ~~Association, Inc.~~

2102 ~~(b) "permitholder" has the same meaning as in s.~~  
2103 ~~550.002 (23).~~

2104 (3) The department shall distribute the funds made  
2105 available under this section as follows:

2106 ~~(a) Five million dollars shall be distributed to the~~  
2107 ~~association to be used for the following:~~

2108 ~~1. Purses or purse supplements for Florida-bred or~~  
2109 ~~Florida-sired horses registered with the association that~~  
2110 ~~participate in Florida thoroughbred races.~~

2111 ~~2. Awards to breeders of Florida-bred horses registered~~  
2112 ~~with the association that win, place, or show in Florida~~  
2113 ~~thoroughbred races.~~

2114 ~~3. Awards to owners of stallions who sired Florida-bred~~  
2115 ~~horses registered with the association that win Florida~~

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2116 ~~thoroughbred stakes races, if the stallions are registered with~~  
2117 ~~the association as Florida stallions standing in this state.~~

2118 ~~4. Other racing incentives connected to Florida-bred or~~  
2119 ~~Florida-sired horses registered with the association that~~  
2120 ~~participate in thoroughbred races in Florida.~~

2121 ~~5. Awards administration.~~

2122 ~~6. Promotion of the Florida thoroughbred breeding~~  
2123 ~~industry.~~

2124 ~~(a)~~ ~~(b)~~ Five million dollars shall be distributed to Tampa  
2125 Bay Downs, Inc., to be used as purses in thoroughbred races  
2126 conducted at its pari-mutuel facilities and for the maintenance  
2127 and operation of that facility, pursuant to an agreement with  
2128 its local majority horsemen's group.

2129 ~~(b)~~ ~~(e)~~ Fifteen million dollars shall be distributed to  
2130 Gulfstream Park Racing Association, Inc., to be used as purses  
2131 in thoroughbred races conducted at its pari-mutuel facility and  
2132 for the maintenance and operation of its facility, pursuant to  
2133 an agreement with the Florida Horsemen's Benevolent and  
2134 Protective Association, Inc.

2135 ~~(c)~~ ~~(d)~~ Seven ~~Two~~ and one-half million dollars shall be  
2136 distributed as follows:

2137 1. Six ~~Two~~ million dollars to Gulfstream Park Racing  
2138 Association, Inc., to be used as purses and purse supplements  
2139 for Florida-bred or Florida-sired horses ~~registered with the~~  
2140 ~~association~~ that participate in thoroughbred races at the

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2141 permitholder's pari-mutuel facility, pursuant to a written  
2142 agreement filed with the department establishing the rates,  
2143 procedures, and eligibility requirements entered into by the  
2144 permitholder, ~~the association,~~ and the Florida Horsemen's  
2145 Benevolent and Protective Association, Inc.

2146 2. One and one-half million ~~Five hundred thousand~~ dollars  
2147 to Tampa Bay Downs, Inc., to be used as purses and purse  
2148 supplements for Florida-bred or Florida-sired horses ~~registered~~  
2149 ~~with the association~~ that participate in thoroughbred races at  
2150 the permitholder's pari-mutuel facility, pursuant to a written  
2151 agreement filed with the department establishing the rates,  
2152 procedures, and eligibility requirements entered into by the  
2153 permitholder, ~~the association,~~ and the local majority horsemen's  
2154 group at the permitholder's pari-mutuel facility.

2155 **Section 50. Paragraph (a) of subsection (13) of section**  
2156 **849.086, Florida Statutes, is amended to read:**

2157 849.086 Cardrooms authorized.—

2158 (13) TAXES AND OTHER PAYMENTS.—

2159 (a) Each cardroom operator shall pay a tax to the state of  
2160 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

2161 **Section 51. Section 56 of chapter 2017-36, Laws of**  
2162 **Florida, as amended by section 3 of chapter 2021-179, Laws of**  
2163 **Florida, is amended to read:**

2164 Section 56. Notwithstanding s. 290.016, Florida Statutes,  
2165 enterprise zone boundaries in existence before December 31,

600449

Approved For Filing: 4/23/2025 3:59:26 PM



Amendment No.

2166 2015, are preserved for the purpose of allowing local  
2167 governments to administer local incentive programs within these  
2168 boundaries through December 31, 2021, except for eligible  
2169 contiguous multi-phase projects in which at least one  
2170 certificate of use or occupancy has been issued before December  
2171 31, 2021, and which project will then vest the remaining project  
2172 phases until completion, but no later than December 31, 2035  
2173 2025.

2174 **Section 52.** (1) The amendments made by this act to ss.  
2175 125.0168, 166.223, and 189.052, Florida Statutes, first apply to  
2176 the 2025 tax roll.

2177 (2) This section shall take effect upon this act becoming  
2178 a law.

2179 **Section 53.** (1) The Department of Revenue may, and all  
2180 conditions are deemed met to, adopt emergency rules pursuant to  
2181 s. 120.54(4), Florida Statutes, to administer changes made to  
2182 the sales tax rate. Notwithstanding any other law, emergency  
2183 rules adopted pursuant to this section are effective for 6  
2184 months after adoption and may be renewed during the pendency of  
2185 procedures to adopt permanent rules addressing the subject of  
2186 the emergency rules.

2187 (2) This section shall take effect upon this act becoming  
2188 a law and expires July 1, 2027.

2189 **Section 54.** Except as otherwise expressly provided in this  
2190 act and except for this section, which shall take effect upon

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2191 this act becoming a law, this act shall take effect July 1,  
2192 2025.

2193  
2194 -----

**T I T L E   A M E N D M E N T**

2195 Remove everything before the enacting clause and insert:

2196                   A bill to be entitled

2197  
2198 An act relating to taxation; amending s. 125.0168,  
2199 F.S.; providing that a non-ad valorem special  
2200 assessment on a recreational vehicle park levied by a  
2201 county must be levied in a specified manner; requiring  
2202 counties to consider a recreational vehicle park's  
2203 occupancy rates for a certain purpose; amending s.  
2204 163.3206, F.S.; conforming a cross-reference; amending  
2205 s. 166.223, F.S.; providing that a non-ad valorem  
2206 special assessment on a recreational vehicle park  
2207 levied by a municipality must be levied in a specified  
2208 manner; requiring municipalities to consider a  
2209 recreational vehicle park's occupancy rates for a  
2210 certain purpose; amending s. 170.201, F.S.; revising  
2211 entities that qualify for a specified tax exemption;  
2212 defining the term "preschool"; amending s. 189.052,  
2213 F.S.; providing that a non-ad valorem special  
2214 assessment on a recreational vehicle park levied by a  
2215 special district must be levied in a specified manner;

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2216 requiring special districts to consider a recreational  
2217 vehicle park's occupancy rates for a certain purpose;  
2218 amending s. 194.011, F.S.; revising conditions under  
2219 which the property appraiser must provide a certain  
2220 list to a petitioner; amending s. 194.013, F.S.;  
2221 increasing the maximum amount of a certain filing fee;  
2222 amending s. 194.032, F.S.; requiring parties to be  
2223 permitted to appear before specified entities using  
2224 certain technology; requiring a request to appear in  
2225 such a manner be made within a certain time period;  
2226 requiring the value adjustment board to ensure that  
2227 specified equipment meets certain requirements;  
2228 amending s. 196.012, F.S.; providing the method for  
2229 determining ownership of certain flight simulation  
2230 training devices for a specified purpose; providing  
2231 applicability; amending s. 196.1978, F.S.; revising  
2232 requirements for receiving a specified tax exemption;  
2233 expanding a specified tax exemption to include certain  
2234 improvements; removing a taxing authority's  
2235 authorization to make certain elections; authorizing  
2236 the Department of Revenue to adopt certain emergency  
2237 rules; providing that such rules are effective for a  
2238 specified length of time and may be renewed under  
2239 certain conditions; providing for future expiration;  
2240 providing applicability; providing construction;

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2241 creating s. 196.19781, F.S.; providing that property  
2242 is eligible for a specified tax exemption if it meets  
2243 certain conditions; requiring the property appraiser  
2244 to apply such tax exemption in a specified manner;  
2245 providing that property that no longer meets certain  
2246 requirements loses eligibility for such tax exemption;  
2247 requiring the property appraiser to make a certain  
2248 determination; authorizing the property appraiser to  
2249 request and review certain information; requiring the  
2250 property appraiser to take certain steps upon a  
2251 determination that the property was not entitled to  
2252 such tax exemption; providing applicability; amending  
2253 s. 202.19, F.S.; revising the date on which specified  
2254 tax rates may be increased; requiring counties and  
2255 municipalities to prioritize certain activities when  
2256 using specified funds; revising the date on which  
2257 certain increases may be added to a specified tax;  
2258 amending s. 203.0011, F.S.; decreasing specified tax  
2259 rates; amending s. 206.42, F.S.; conforming cross-  
2260 references; repealing part III of ch. 206, F.S.,  
2261 relating to aviation fuel; amending s. 206.9915, F.S.;  
2262 conforming cross-references; amending s. 206.9925,  
2263 F.S.; defining the term "aviation fuel"; amending s.  
2264 206.9942, F.S.; conforming a cross-reference; amending  
2265 s. 206.9955, F.S.; revising certain fuel tax rates and

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2266 the dates on which such rates may be imposed; revising  
2267 the method for determining a specified tax beginning  
2268 in a specified year; amending ss. 207.003 and 207.005,  
2269 F.S.; conforming cross-references; amending ss.  
2270 212.03, 212.031, 212.04, 212.05, 212.0501, 212.05011,  
2271 212.0515, and 212.0506, F.S.; decreasing specified tax  
2272 rates; amending s. 212.055, F.S.; authorizing certain  
2273 boards that levy a specified tax to reduce or repeal  
2274 such tax beginning on a specified date; providing  
2275 procedures for such reduction or repeal; amending s.  
2276 212.06, F.S.; defining the term "electronic database";  
2277 revising information required on certain forwarding  
2278 agent applications; providing that certain applicants  
2279 are not required to submit an application to register  
2280 as a dealer; revising the circumstances under which a  
2281 forwarding agent is required to remit certain taxes;  
2282 requiring a forwarding agent to surrender its  
2283 certificate within a certain time period under  
2284 specified circumstances; requiring the department to  
2285 report certain tax rates as zero in a specified  
2286 system; providing an exception; prohibiting certain  
2287 dealers from collecting a specified tax; amending s.  
2288 212.08, F.S.; exempting from sales and use tax the  
2289 retail sale of aviation fuel; revising an exemption  
2290 from sales and use tax for bullion; decreasing a

600449

Approved For Filing: 4/23/2025 3:59:26 PM

Amendment No.

2291 specified tax rate; amending s. 213.053, F.S.;

2292 conforming a cross-reference; amending s. 220.03,

2293 F.S.; revising the definition of the term "Internal

2294 Revenue Code"; providing retroactive applicability;

2295 revising the definition of the term "corporation";

2296 providing applicability; amending ss. 332.007,

2297 332.009, and 376.3071, F.S.; conforming provisions and

2298 cross-references to changes made by the act; amending

2299 s. 402.62, F.S.; specifying that a certain form is

2300 only required to be filed in certain circumstances;

2301 amending s. 571.265, F.S.; removing references to the

2302 Florida Thoroughbred Breeders' Association, Inc.;

2303 revising certain funding distributions; amending s.

2304 849.086, F.S.; decreasing a specified tax rate;

2305 amending s. 56 of chapter 2017-36, Laws of Florida, as

2306 amended; revising the date by which certain enterprise

2307 zone multi-phase projects must be completed; providing

2308 applicability; authorizing the department to adopt

2309 certain emergency rules; providing that such rules are

2310 effective for a specified length of time and may be

2311 renewed under certain conditions; providing for future

2312 expiration; providing effective dates.

600449

Approved For Filing: 4/23/2025 3:59:26 PM