

1                               A bill to be entitled  
2       An act relating to taxation; amending s. 125.0104,  
3       F.S.; revising the purposes for which certain tax  
4       revenues may be used and the conditions for such use;  
5       amending s. 163.3206, F.S.; conforming a cross-  
6       reference; amending s. 170.201, F.S.; revising  
7       entities that qualify for a specified tax exemption;  
8       defining the term "preschool"; amending s. 194.011,  
9       F.S.; revising conditions under which the property  
10      appraiser must provide a certain list to a petitioner;  
11      amending s. 194.013; increasing the maximum amount of  
12      a certain filing fee; amending s. 194.032, F.S.;  
13      requiring parties to be permitted to appear before  
14      specified entities using certain technology; requiring  
15      a request to appear in such a manner be made within a  
16      certain time period; requiring the value adjustment  
17      board to ensure that specified equipment meets certain  
18      requirements; amending s. 196.012, F.S.; providing the  
19      method for determining ownership of certain flight  
20      simulation training devices for a specified purpose;  
21      providing applicability; amending s. 196.1978, F.S.;  
22      revising requirements for receiving a specified tax  
23      exemption; expanding a specified tax exemption to  
24      include certain improvements; removing the a taxing  
25      authority's authorization to make certain elections;

26       authorizing the Department of Revenue to adopt certain  
27       emergency rules; providing that such rules are  
28       effective for a specified length of time and may be  
29       renewed under certain conditions; providing for future  
30       expiration; providing applicability; providing  
31       construction; creating s. 196.19781, F.S.; providing  
32       that property is eligible for a specified tax  
33       exemption if it meets certain conditions; requiring  
34       the property appraiser to apply such tax exemption in  
35       a specified manner; providing that property that no  
36       longer meets certain requirements loses eligibility  
37       for such tax exemption; requiring the property  
38       appraiser to make a certain determination; authorizing  
39       the property appraiser to request and review certain  
40       information; requiring the property appraiser to take  
41       certain steps upon a determination that the property  
42       was not entitled to such tax exemption; providing  
43       applicability; amending s. 202.19, F.S.; revising the  
44       date on which specified tax rates may be increased;  
45       requiring counties and municipalities to prioritize  
46       certain activities when using specified funds;  
47       revising the date on which certain increases may be  
48       added to a specified tax; amending s. 206.42, F.S.;  
49       conforming cross-references; repealing part III of ch.  
50       206, F.S., relating to aviation fuel; amending s.

206.9915, F.S.; conforming cross-references; amending  
s. 206.9925, F.S.; defining the term "aviation fuel";  
amending s. 206.9942, F.S.; conforming a cross-  
reference; amending s. 206.9955, F.S.; revising  
certain fuel tax rates and the dates on which such  
rates may be imposed; revising the method for  
determining a specified tax beginning in a specified  
year; amending ss. 207.003 and 207.005, F.S.;  
conforming cross-references; amending s. 212.06, F.S.;  
defining the term "electronic database"; revising  
information required on certain forwarding agent  
applications; providing that certain applicants are  
not required to submit an application to register as a  
dealer; revising the circumstances under which a  
forwarding agent is required to remit certain taxes;  
requiring a forwarding agent to surrender its  
certificate within a certain time period under  
specified circumstances; requiring the department to  
report certain tax rates as zero in a specified  
system; providing an exception; prohibiting certain  
dealers from collecting a specified tax; amending s.  
212.08, F.S.; exempting from sales and use tax the  
retail sale of aviation fuel; revising an exemption  
from sales and use tax for bullion; amending s.  
213.053, F.S.; conforming a cross-reference; amending

s. 220.03, F.S.; revising the definition of the term "Internal Revenue Code"; providing retroactive applicability; revising the definition of the term "corporation"; providing applicability; amending ss. 332.007, 332.009, and 376.3071, F.S.; conforming provisions and cross-references to changes made by the act; amending s. 571.265, F.S.; removing references to the Florida Thoroughbred Breeders' Association, Inc.; revising certain funding distributions; amending s. 849.086, F.S.; revising the tax rate paid on certain cardroom receipts; amending s. 56 of chapter 2017-36, Laws of Florida, as amended; revising the date by which certain enterprise zone multi-phase projects must be completed; amending ss. 125.0168, 166.223, and 189.052, F.S.; providing that a non-ad valorem special assessment on a recreational vehicle park levied by a county, municipality, or special district, respectively, must be levied in a specified manner; requiring counties, municipalities, and special districts, respectively, to consider a recreational vehicle park's occupancy rates for a certain purpose; providing applicability; providing effective dates.

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

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

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

(5) AUTHORIZED USES OF REVENUE.—

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

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:

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

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

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

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations

126 and open to the public;

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

133       4. To fund convention bureaus, tourist bureaus, tourist  
134 information centers, and news bureaus as county agencies or by  
135 contract with the chambers of commerce or similar associations  
136 in the county, which may include any indirect administrative  
137 costs for services performed by the county on behalf of the  
138 promotion agency;

139       5. To finance beach park facilities, or beach, channel,  
140 estuary, or lagoon improvement, maintenance, renourishment,  
141 restoration, and erosion control, including construction of  
142 beach groins and shoreline protection, enhancement, cleanup, or  
143 restoration of inland lakes and rivers to which there is public  
144 access as those uses relate to the physical preservation of the  
145 beach, shoreline, channel, estuary, lagoon, or inland lake or  
146 river. However, any funds identified by a county as the local  
147 matching source for beach renourishment, restoration, or erosion  
148 control projects included in the long-range budget plan of the  
149 state's Beach Management Plan, pursuant to s. 161.091, or funds  
150 contractually obligated by a county in the financial plan for a

151 federally authorized shore protection project may not be used or  
152 loaned for any other purpose. In counties of fewer than 100,000  
153 population, up to 10 percent of the revenues from the tourist  
154 development tax may be used for beach park facilities; ~~or~~

155       6. To acquire, construct, extend, enlarge, remodel,  
156 repair, improve, maintain, operate, or finance public facilities  
157 within the boundaries of the county or subcounty special taxing  
158 district in which the tax is levied, if the public facilities  
159 are needed to increase tourist-related business activities in  
160 the county or subcounty special district and are recommended by  
161 the county tourist development council created pursuant to  
162 paragraph (4)(e). Tax revenues may be used for any related land  
163 acquisition, land improvement, design and engineering costs, and  
164 all other professional and related costs required to bring the  
165 public facilities into service. As used in this subparagraph,  
166 the term "public facilities" means major capital improvements  
167 that have a life expectancy of 5 or more years, including, but  
168 not limited to, transportation, sanitary sewer, solid waste,  
169 drainage, potable water, and pedestrian facilities. Tax revenues  
170 may be used for these purposes only if the following conditions  
171 are satisfied:

172       a. In the county fiscal year immediately preceding the  
173 fiscal year in which the tax revenues were initially used for  
174 such purposes, at least \$10 million in tourist development tax  
175 revenue was received or the county is a fiscally constrained

176 county, as described in s. 218.67(1), located adjacent to the  
177 Gulf of America or the Atlantic Ocean;

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

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

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

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

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

197  
198 Subparagraphs 1. and 2. may be implemented through service  
199 contracts and leases with lessees that have sufficient expertise  
200 or financial capability to operate such facilities.



**Section 2. Paragraph (a) of subsection (2) of section 163.3206, Florida Statutes, is amended to read:**

163.3206 Fuel terminals.—

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

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

1. Alternative fuel as defined in s. 525.01.
2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
3. Diesel fuel as defined in s. 206.86.
4. Gas as defined in s. 206.9925.
5. Motor fuel as defined in s. 206.01.
6. Natural gas fuel as defined in s. 206.9951.
7. Oil as defined in s. 206.9925.
8. Petroleum fuel as defined in s. 525.01.
9. Petroleum product as defined in s. 206.9925.

**Section 3. Effective January 1, 2026, subsection (2) of section 170.201, Florida Statutes, is amended to read:**

170.201 Special assessments.—

(2) Property owned or occupied by a religious institution and used as a place of worship or education; by a public or private preschool, elementary school, middle school, or high school; or by a governmentally financed, insured, or subsidized housing facility that is used primarily for persons who are elderly or disabled shall be exempt from any special assessment levied by a municipality to fund any service if the municipality so desires. As used in this subsection, the term "religious

institution" means any church, synagogue, or other established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on and the term "governmentally financed, insured, or subsidized housing facility" means a facility that is financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act and is owned or operated by an entity that qualifies as an exempt charitable organization under s. 501(c)(3) of the Internal Revenue Code. As used in this subsection, the term "preschool" means any child care facility licensed under s. 402.305.

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

194.011 Assessment notice; objections to assessments.—

(4)

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

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

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

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

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

**Section 5. Subsection (1) of section 194.013, Florida Statutes, is amended to read:**

194.013 Filing fees for petitions; disposition; waiver.—

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

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

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

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

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

**Section 6. Paragraphs (b) and (c) of subsection (2) of section 194.032, Florida Statutes, are redesignated as paragraphs (c) and (d), respectively, paragraph (a) of that subsection is amended, and a new paragraph (b) is added to that subsection, to read:**

194.032 Hearing purposes; timetable.—

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

301 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for  
302 more than a reasonable time, not to exceed 2 hours, after the  
303 beginning of the block of time. The property appraiser must  
304 provide a copy of the property record card containing  
305 information relevant to the computation of the current  
306 assessment, with confidential information redacted, to the  
307 petitioner upon receipt of the petition from the clerk  
308 regardless of whether the petitioner initiates evidence  
309 exchange, unless the property record card is available online  
310 from the property appraiser, in which case the property  
311 appraiser must notify the petitioner that the property record  
312 card is available online. The petitioner and the property  
313 appraiser may each reschedule the hearing a single time for good  
314 cause. As used in this paragraph, the term "good cause" means  
315 circumstances beyond the control of the person seeking to  
316 reschedule the hearing which reasonably prevent the party from  
317 having adequate representation at the hearing. If the hearing is  
318 rescheduled by the petitioner or the property appraiser, the  
319 clerk shall notify the petitioner of the rescheduled time of his  
320 or her appearance at least 15 calendar days before the day of  
321 the rescheduled appearance, unless this notice is waived by both  
322 parties.

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

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

**Section 7. Subsection (6) of section 196.012, Florida Statutes, is amended to read:**

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

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

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

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



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

**Section 8.** The amendment made by this act to s. 196.012, Florida Statutes, first applies to the 2026 tax roll.

Section 9. Paragraph (b) of subsection (1) and paragraph (o) of subsection (3) of section 196.1978, Florida Statutes, are amended to read:

196.1978 Affordable housing property exemption.—

(1)

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

(3)

~~(o)1. Beginning with the 2025 tax roll, a taxing authority~~

451 ~~may elect, upon adoption of an ordinance or resolution approved~~  
452 ~~by a two-thirds vote of the governing body, not to exempt~~  
453 ~~property under sub-subparagraph (d)1.a. located in a county~~  
454 ~~specified pursuant to subparagraph 2., subject to the conditions~~  
455 ~~of this paragraph.~~

456 ~~2. A taxing authority must make a finding in the ordinance~~  
457 ~~or resolution that the most recently published Shimberg Center~~  
458 ~~for Housing Studies Annual Report, prepared pursuant to s.~~  
459 ~~420.6075, identifies that a county that is part of the~~  
460 ~~jurisdiction of the taxing authority is within a metropolitan~~  
461 ~~statistical area or region where the number of affordable and~~  
462 ~~available units in the metropolitan statistical area or region~~  
463 ~~is greater than the number of renter households in the~~  
464 ~~metropolitan statistical area or region for the category~~  
465 ~~entitled "0-120 percent AMI."~~

466 ~~3. An election made pursuant to this paragraph may apply~~  
467 ~~only to the ad valorem property tax levies imposed within a~~  
468 ~~county specified pursuant to subparagraph 2. by the taxing~~  
469 ~~authority making the election.~~

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

475 ~~5. The taxing authority proposing to make an election~~

~~under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption.~~

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

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

**Section 10.** (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing s. 196.1978(3), Florida Statutes, as amended by this act. Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

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

**Section 11.** The amendments made by this act to s.

196.1978(1)(b), Florida Statutes, first apply to the 2026 tax roll.

**Section 12.** Any election made by ordinance or resolution by any taxing authority pursuant to s. 196.1978(3)(o), Florida Statutes, before July 1, 2025, may remain in effect for the original term of the ordinance or resolution or until January 1, 2028, whichever is earlier, but may not be renewed. A new election under s. 196.1978(3)(o), Florida Statutes, may not be made on or after July 1, 2025.

**Section 13. Section 196.19781, Florida Statutes, is created to read:**

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

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

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

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

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

528        (d) The property is not receiving an exemption under s.  
529 196.1978.

530        (2) The property appraiser shall apply the exemption to  
531 the proportionate share of the residential common areas,  
532 including the land, fairly attributable to the portion of the  
533 property providing affordable housing under this section.

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

538        (4) The property appraiser shall determine whether the  
539 applicant meets all of the requirements of this section and is  
540 entitled to an exemption. A property appraiser may request and  
541 review additional information necessary to make such  
542 determination.

543        (5) If the property appraiser determines that for any year  
544 during the immediately previous 10 years a property that was not  
545 entitled to an exemption under this section was granted such an  
546 exemption, the property appraiser must serve upon the operator a  
547 notice of intent to record in the public records of the county a  
548 notice of tax lien against any property owned by that operator  
549 in the county, and that property must be identified in the  
550 notice of tax lien. Any property owned by the operator and

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

**Section 14.** The exemption created by this act in s. 196.19781, Florida Statutes, first applies to the 2026 tax roll.

**Section 15. Paragraph (d) of subsection (2) and subsection (5) of section 202.19, Florida Statutes, are amended, and paragraph (c) is added to subsection (3) of that section, to read:**

202.19 Authorization to impose local communications services tax.—

(2)

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

(3)

(c) Each county and municipality must prioritize the use of proceeds distributed pursuant to s. 202.18(3)(c) on the timely review, processing, and approval of permit applications for the use of rights-of-way by communications services providers to ensure that the county or municipality complies

576 with state and federal law, including, but not limited to, the  
577 timelines under s. 337.401(7)(d).

578 (5) In addition to the communications services taxes  
579 authorized by subsection (1), a discretionary sales surtax that  
580 a county or school board has levied under s. 212.055 is imposed  
581 as a local communications services tax under this section, and  
582 the rate shall be determined in accordance with s. 202.20(3).  
583 However, any increase to the discretionary sales surtax levied  
584 under s. 212.055 on or after January 1, 2023, may not be added  
585 to the local communications services tax under this section  
586 before January 1, 2031 ~~2026~~.

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

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

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

- 597 1. Any charge with respect to a channel termination point  
598 located within such county;
- 599 2. Any charge for the use of a channel between two channel  
600 termination points located in such county; and



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

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

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

**Section 16. Effective January 1, 2026, subsections (1), (3), and (4) of section 206.42, Florida Statutes, are amended to read:**

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

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

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

of this chapter, and chapter 212 to qualify for the exemption.

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

**Section 17.** Effective January 1, 2026, part III of chapter 206, Florida Statutes, consisting of ss. 206.9815, 206.9825, 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and 206.9875, Florida Statutes, is repealed; and parts IV and V of chapter 206, Florida Statutes, are redesignated as parts III and IV, respectively.

**Section 18. Effective January 1, 2026, subsections (2) and (3) of section 206.9915, Florida Statutes, are amended to read:**

206.9915 Legislative intent and general provisions.—

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

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

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

**Section 19. Effective January 1, 2026, section 206.9925,  
Florida Statutes, is amended to read:**

206.9925 Definitions.—As used in this part:

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

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

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

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

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

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

676 mixtures of oil with one or more liquid products or byproducts  
677 derived from oil or gas, or blends or mixtures of two or more  
678 liquid products or byproducts derived from oil or gas, and  
679 includes, but is not limited to, motor gasoline, gasohol,  
680 aviation gasoline, naphtha-type jet fuel, kerosene-type jet  
681 fuel, kerosene, distillate fuel oil, residual fuel oil, motor  
682 oil and other lubricants, naphtha of less than 400°F for  
683 petroleum feed, special naphthas, road oil, still gas,  
684 unfinished oils, motor gas blending components, including  
685 petroleum-derived ethanol when used for such purpose, and  
686 aviation gas blending components.

687 (7)~~(5)~~ "Pollutants" includes any petroleum product ~~as~~  
688 ~~defined in subsection (4)~~ as well as pesticides, ammonia, and  
689 chlorine; lead-acid batteries, including, but not limited to,  
690 batteries that are a component part of other tangible personal  
691 property; and solvents ~~as defined in subsection (6)~~, but the  
692 term excludes liquefied petroleum gas, medicinal oils, and  
693 waxes. Products intended for application to the human body or  
694 for use in human personal hygiene or for human ingestion are not  
695 pollutants, regardless of their contents. For the purpose of the  
696 tax imposed under s. 206.9935(1), "pollutants" also includes  
697 crude oil.

698 (8)~~(6)~~ "Solvents" means the following organic compounds,  
699 if the listed organic compound is in liquid form: acetamide,  
700 acetone, acetonitrile, acetophenone, amyl acetates (all),

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

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

**Section 20. Effective January 1, 2026, subsection (3) of section 206.9942, Florida Statutes, is amended to read:**

206.9942 Refunds and credits.—

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

**Section 21. Effective upon this act becoming a law, subsection (2) of section 206.9955, Florida Statutes, is amended to read:**

206.9955 Levy of natural gas fuel tax.—

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

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

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

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

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

~~1. Effective January 1, 2026, and until December 31, 2026,~~

751 ~~an additional tax of 0.5 cents.~~

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

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

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

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

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

763 ~~1. Before January 1, 2026, the department shall determine~~  
764 ~~the tax rate applicable to the sale of natural gas fuel for the~~  
765 ~~following 12-month period beginning January 1, rounded to the~~  
766 ~~nearest tenth of a cent, by adjusting the tax rate of 2.9 cents~~  
767 ~~per gallon by the percentage change in the average of the~~  
768 ~~Consumer Price Index issued by the United States Department of~~  
769 ~~Labor for the most recent 12-month period ending September 30,~~  
770 ~~compared to the base year average, which is the average for the~~  
771 ~~12-month period ending September 30, 2013.~~

772 ~~2.~~ Before January 1, 2030 ~~2027~~, and each year thereafter,  
773 the department shall determine the tax rate applicable to the  
774 sale of natural gas fuel for the following 12-month period  
775 beginning January 1, rounded to the nearest tenth of a cent, by

776 adjusting the tax rate of 5.8 cents per gallon by the percentage  
777 change in the average of the Consumer Price Index issued by the  
778 United States Department of Labor for the most recent 12-month  
779 period ending September 30, compared to the base year average,  
780 which is the average for the 12-month period ending September  
781 30, 2013.

782 (e)1. An additional tax is imposed on each motor fuel  
783 equivalent gallon of natural gas fuel for the privilege of  
784 selling natural gas fuel, ~~at a rate determined pursuant to this~~  
785 ~~subparagraph.~~

786 ~~a. Before January 1, 2026, the department shall determine~~  
787 ~~the tax rate applicable to the sale of natural gas fuel, rounded~~  
788 ~~to the nearest tenth of a cent, for the following 12-month~~  
789 ~~period beginning January 1, by adjusting the tax rate of 4.6~~  
790 ~~cents per gallon by the percentage change in the average of the~~  
791 ~~Consumer Price Index issued by the United States Department of~~  
792 ~~Labor for the most recent 12-month period ending September 30,~~  
793 ~~compared to the base year average, which is the average for the~~  
794 ~~12-month period ending September 30, 2013.~~

795 ~~b.~~ Before January 1, 2030 2027, and each year thereafter,  
796 the department shall determine the tax rate applicable to the  
797 sale of natural gas fuel, rounded to the nearest tenth of a  
798 cent, for the following 12-month period beginning January 1, by  
799 adjusting the tax rate of 9.2 cents per gallon by the percentage  
800 change in the average of the Consumer Price Index issued by the



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United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

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

**Section 22. Effective January 1, 2026, section 207.003, Florida Statutes, is amended to read:**

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

**Section 23. Effective January 1, 2026, subsection (3) of section 207.005, Florida Statutes, is amended to read:**

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

(3) For the purpose of computing the carrier's liability for the road privilege tax, the total gallons of fuel used in the propulsion of any commercial motor vehicle in this state shall be multiplied by the rates provided in parts I, II, and III ~~IV~~ of chapter 206. From the sum determined by this

calculation, there shall be allowed a credit equal to the amount of the tax per gallon under parts I, II, and III ~~IV~~ of chapter 206 for each gallon of fuel purchased in this state during the reporting period when the diesel fuel or motor fuel tax was paid at the time of purchase. If the tax paid under parts I, II, and III ~~IV~~ of chapter 206 exceeds the total tax due under this chapter, the excess may be allowed as a credit against future tax payments, until the credit is fully offset or until eight calendar quarters shall have passed since the end of the calendar quarter in which the credit accrued, whichever occurs first. A refund may be made for this credit provided it exceeds \$10.

**Section 24. Effective January 1, 2026, paragraph (b) of subsection (5) of section 212.06, Florida Statutes, is amended to read:**

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

(5)

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

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

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

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

851 export.

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

855 ~~e.d.~~ "NAICS" means those classifications contained in the  
856 North American Industry Classification System as published in  
857 2007 by the Office of Management and Budget, Executive Office of  
858 the President.

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

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

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

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

866 b. A certification that:

867 (I) The tangible personal property delivered to the  
868 designated address ~~for export~~ originates with a United States  
869 vendor. ~~†~~

870 (II) The tangible personal property delivered to the  
871 designated address for export is irrevocably committed to export  
872 out of the United States through a continuous and unbroken  
873 exportation process. ~~† and~~

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

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

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

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

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

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

888 h. The forwarding agent's website address.

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

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

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

896 a. A statement of estimated total revenues.

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

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

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

906           6. A forwarding agent that applies for and receives a  
907 certificate shall register as a dealer with the department. An  
908 applicant is not required to submit an application to register  
909 as a dealer when application is made for a certificate, or  
910 renewal of a certificate, if the applicant is already registered  
911 as a dealer with the department.

912           7. A forwarding agent must ~~shall~~ remit the tax imposed  
913 under this chapter on any tangible personal property shipped to  
914 the certified ~~designated forwarding agent~~ address if no tax was  
915 collected and the tangible personal property remained in this  
916 state or if delivery to the purchaser or purchaser's  
917 representative occurs in this state. This subparagraph does not  
918 prohibit the forwarding agent from collecting such tax from the  
919 consumer of the tangible personal property.

920           8. A forwarding agent shall maintain the following  
921 records:

922           a. Copies of sales invoices or receipts between the vendor  
923 and the consumer when provided by the vendor to the forwarding  
924 agent. If sales invoices or receipts are not provided to the  
925 forwarding agent, the forwarding agent must maintain export

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

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

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

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

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

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

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

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

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

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

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

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

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

964           (II) The forwarding agent has changed addresses;

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

968           (IV) The certified address is not used for export under  
969 this paragraph.

970           10.a. The department shall provide a list on the  
971 department's website of forwarding agents that have applied for  
972 and received a Florida Certificate of Forwarding Agent Address  
973 from the department. The list must include a forwarding agent's  
974 entity name, address, and expiration date as provided on the  
975 Florida Certificate of Forwarding Agent Address.

976        b. For any certified address with a special five-digit zip  
977        code provided by the United States Postal Service, the  
978        department shall report the state sales tax rate and  
979        discretionary sales surtax rate in the department's tax and  
980        address lookup system as zero. This sub-subparagraph does not  
981        apply to a certified address with a special five-digit zip code  
982        provided by the United States Postal Service if that address  
983        includes a suite address or secondary address.

984        11. A dealer, other than a forwarding agent that is  
985        required to remit tax pursuant to subparagraph 7., may not  
986        collect the tax imposed under this chapter on tangible personal  
987        property shipped to a certified address listed ~~accept a copy of~~  
988        ~~the forwarding agent's certificate or rely on the list of~~  
989        ~~forwarding agents' names and addresses on the department's~~  
990        website or the electronic database in lieu of collecting the tax  
991        ~~imposed under this chapter when the property is required by~~  
992        ~~terms of the sale to be shipped to the designated address on the~~  
993        ~~certificate.~~ A dealer who accepts a valid copy of a certificate  
994        from the forwarding agent or who relies on the list of  
995        forwarding agents' names and addresses on the department's  
996        website or the electronic database and who in good faith ~~and~~  
997        ships ~~purchased~~ tangible personal property to a certified ~~the~~  
998        address ~~on the certificate~~ is not liable for any tax due on  
999        sales made during the effective dates indicated on the  
1000        certificate.



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

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

**Section 25. Effective January 1, 2026, paragraph (a) of subsection (4) of section 212.08, Florida Statutes, is amended to read:**

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

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

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or conduits or delivered for irrigation purposes. The sale of drinking water in bottles, cans, or other containers, including water that contains minerals or carbonation in its natural state or water to which minerals have been added at a water treatment facility regulated by the Department of Environmental Protection

1026 or the Department of Health, is exempt. This exemption does not  
1027 apply to the sale of drinking water in bottles, cans, or other  
1028 containers if carbonation or flavorings, except those added at a  
1029 water treatment facility, have been added. Water that has been  
1030 enhanced by the addition of minerals and that does not contain  
1031 any added carbonation or flavorings is also exempt.

1032       2. All fuels used by a public or private utility,  
1033 including any municipal corporation or rural electric  
1034 cooperative association, in the generation of electric power or  
1035 energy for sale. Fuel other than motor fuel and diesel fuel is  
1036 taxable as provided in this chapter with the exception of fuel  
1037 expressly exempt herein. Natural gas and natural gas fuel as  
1038 defined in s. 206.9951(2) are exempt from the tax imposed by  
1039 this chapter when placed into the fuel supply system of a motor  
1040 vehicle. Effective July 1, 2013, natural gas used to generate  
1041 electricity in a non-combustion fuel cell used in stationary  
1042 equipment is exempt from the tax imposed by this chapter. Motor  
1043 fuels and diesel fuels are taxable as provided in chapter 206,  
1044 with the exception of those motor fuels and diesel fuels used by  
1045 railroad locomotives or vessels to transport persons or property  
1046 in interstate or foreign commerce, which are taxable under this  
1047 chapter only to the extent provided herein. The basis of the tax  
1048 shall be the ratio of intrastate mileage to interstate or  
1049 foreign mileage traveled by the carrier's railroad locomotives  
1050 or vessels that were used in interstate or foreign commerce and

that had at least some Florida mileage during the previous fiscal year of the carrier, such ratio to be determined at the close of the fiscal year of the carrier. However, during the fiscal year in which the carrier begins its initial operations in this state, the carrier's mileage apportionment factor may be determined on the basis of an estimated ratio of anticipated miles in this state to anticipated total miles for that year, and subsequently, additional tax shall be paid on the motor fuel and diesel fuels, or a refund may be applied for, on the basis of the actual ratio of the carrier's railroad locomotives' or vessels' miles in this state to its total miles for that year. This ratio shall be applied each month to the total Florida purchases made in this state of motor and diesel fuels to establish that portion of the total used and consumed in intrastate movement and subject to tax under this chapter. The basis for imposition of any discretionary surtax shall be set forth in s. 212.054. Fuels used exclusively in intrastate commerce do not qualify for the proration of tax.

3. The transmission or wheeling of electricity.

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

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

**Section 26. Paragraph (ww) of subsection (7) of section 212.08, Florida Statutes, is amended to read:**

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

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

(ww) Bullion.—The sale of gold, silver, or platinum

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

**Section 27. Effective January 1, 2026, paragraph (h) of subsection (8) of section 213.053, Florida Statutes, is amended to read:**

213.053 Confidentiality and information sharing.—

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

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

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

**Section 28. Effective upon this act becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection**

1126 **(2) of section 220.03, Florida Statutes, are amended to read:**

1127 220.03 Definitions.—

1128 (1) SPECIFIC TERMS.—When used in this code, and when not  
1129 otherwise distinctly expressed or manifestly incompatible with  
1130 the intent thereof, the following terms shall have the following  
1131 meanings:

1132 (n) "Internal Revenue Code" means the United States  
1133 Internal Revenue Code of 1986, as amended and in effect on  
1134 January 1, 2025 ~~2024~~, except as provided in subsection (3).

1135 (2) DEFINITIONAL RULES.—When used in this code and neither  
1136 otherwise distinctly expressed nor manifestly incompatible with  
1137 the intent thereof:

1138 (c) Any term used in this code has the same meaning as  
1139 when used in a comparable context in the Internal Revenue Code  
1140 and other statutes of the United States relating to federal  
1141 income taxes, as such code and statutes are in effect on January  
1142 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the  
1143 meaning of a term shall be taken at the time the term is applied  
1144 under this code.

1145 **Section 29.** (1) The amendments made by this act to s.  
1146 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively  
1147 to January 1, 2025.

1148 (2) This section shall take effect upon this act becoming  
1149 a law.

1150 **Section 30. Paragraph (e) of subsection (1) of section**

**220.03, Florida Statutes, is amended to read:**

## 220.03 Definitions.—

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

(e) "Corporation" includes all domestic corporations; foreign corporations qualified to do business in this state or actually doing business in this state; joint-stock companies; limited liability companies, under chapter 605; common-law declarations of trust, under chapter 609; corporations not for profit, under chapter 617; agricultural cooperative marketing associations, under chapter 618; professional service corporations, under chapter 621; foreign unincorporated associations, under chapter 622; private school corporations, under chapter 623; foreign corporations not for profit which are carrying on their activities in this state; and all other organizations, associations, legal entities, and artificial persons which are created by or pursuant to the statutes of this state, the United States, or any other state, territory, possession, or jurisdiction. The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under chapter

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616; estates of decedents or incompetents; testamentary trusts;  
charitable trusts; or private trusts.

**Section 31.** The amendment made by this act to s.  
220.03(1)(e), Florida Statutes, first applies to taxable years  
beginning on or after January 1, 2026.

**Section 32. Effective January 1, 2026, subsection (7) of**  
**section 332.007, Florida Statutes, is amended to read:**

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

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

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

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

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

3. Airport access transportation projects that improve



1201 direct airport access and are approved by the airport sponsor.

1202 4. International terminal projects that increase  
1203 international gate capacity.

1204 (b) No single airport shall secure discretionary capacity  
1205 improvement project funds in excess of 50 percent of the total  
1206 discretionary capacity improvement project funds available in  
1207 any given budget year.

1208 (c) Unless prohibited by the General Appropriations Act or  
1209 by law, the department may transfer funds within each category  
1210 of the airport and aviation discretionary capacity improvement  
1211 program to maximize the aviation services or federal aid  
1212 available to this state.

1213 (d) The department may fund up to 50 percent of the  
1214 portion of eligible project costs which are not funded by the  
1215 Federal Government except that the department may initially fund  
1216 up to 75 percent of the cost of land acquisition for a new  
1217 airport or for the expansion of an existing airport which is  
1218 owned and operated by a municipality, a county, or an authority,  
1219 and shall be reimbursed to the normal statutory project share  
1220 when federal funds become available or within 10 years after the  
1221 date of acquisition, whichever is earlier.

1222 **Section 33. Effective January 1, 2026, section 332.009,**  
1223 **Florida Statutes, is amended to read:**

1224 332.009 Limitation on operation of chapter. ~~Nothing in~~  
1225 ~~this chapter shall be construed to authorize expenditure of~~

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~~aviation fuel tax revenues on space transportation projects.~~

Nothing in this chapter shall be construed to limit the department's authority under s. 331.360.

**Section 34. Effective January 1, 2026, subsection (4) of section 376.3071, Florida Statutes, is amended to read:**

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

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

(a) Prompt investigation and assessment of contamination sites.

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

(c) Rehabilitation of contamination sites, which shall consist of cleanup of affected soil, groundwater, and inland surface waters, using the most cost-effective alternative that is technologically feasible and reliable and that provides adequate protection of the public health, safety, and welfare, and water resources, and that minimizes environmental damage, pursuant to the site selection and cleanup criteria established

1251 by the department under subsection (5), except that this  
1252 paragraph does not authorize the department to obligate funds  
1253 for payment of costs which may be associated with, but are not  
1254 integral to, site rehabilitation, such as the cost for  
1255 retrofitting or replacing petroleum storage systems.

1256 (d) Maintenance and monitoring of contamination sites.

1257 (e) Inspection and supervision of activities described in  
1258 this subsection.

1259 (f) Payment of expenses incurred by the department in its  
1260 efforts to obtain from responsible parties the payment or  
1261 recovery of reasonable costs resulting from the activities  
1262 described in this subsection.

1263 (g) Payment of any other reasonable costs of  
1264 administration, including those administrative costs incurred by  
1265 the Department of Health in providing field and laboratory  
1266 services, toxicological risk assessment, and other assistance to  
1267 the department in the investigation of drinking water  
1268 contamination complaints and costs associated with public  
1269 information and education activities.

1270 (h) Establishment and implementation of the compliance  
1271 verification program as authorized in s. 376.303(1)(a),  
1272 including contracting with local governments or state agencies  
1273 to provide for the administration of such program through  
1274 locally administered programs, to minimize the potential for  
1275 further contamination sites.

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

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

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

(l) Repayment of loans to the fund.

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

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

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

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

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

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

The issuance of a site rehabilitation completion order pursuant to subsection (5) or paragraph (12)(b) for contamination

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

**Section 35. Effective upon this act becoming a law, subsections (1) and (3) of section 571.265, Florida Statutes, are amended to read:**

1351           571.265 Promotion of Florida thoroughbred breeding and of  
1352 thoroughbred racing at Florida thoroughbred tracks; distribution  
1353 of funds.—

1354           (1) For purposes of this section, the term:

1355           ~~(a) "Association" means the Florida Thoroughbred Breeders'~~  
1356 ~~Association, Inc.~~

1357           ~~(b) "permitholder" has the same meaning as in s.~~  
1358 ~~550.002(23).~~

1359           (3) The department shall distribute the funds made  
1360 available under this section as follows:

1361           ~~(a) Five million dollars shall be distributed to the~~  
1362 ~~association to be used for the following:~~

1363           ~~1. Purses or purse supplements for Florida-bred or~~  
1364 ~~Florida-sired horses registered with the association that~~  
1365 ~~participate in Florida thoroughbred races.~~

1366           ~~2. Awards to breeders of Florida-bred horses registered~~  
1367 ~~with the association that win, place, or show in Florida~~  
1368 ~~thoroughbred races.~~

1369           ~~3. Awards to owners of stallions who sired Florida-bred~~  
1370 ~~horses registered with the association that win Florida~~  
1371 ~~thoroughbred stakes races, if the stallions are registered with~~  
1372 ~~the association as Florida stallions standing in this state.~~

1373           ~~4. Other racing incentives connected to Florida-bred or~~  
1374 ~~Florida-sired horses registered with the association that~~  
1375 ~~participate in thoroughbred races in Florida.~~

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1376        ~~5. Awards administration.~~

1377        ~~6. Promotion of the Florida thoroughbred breeding~~  
1378 ~~industry.~~

1379        (a) ~~(b)~~ Five million dollars shall be distributed to Tampa  
1380 Bay Downs, Inc., to be used as purses in thoroughbred races  
1381 conducted at its pari-mutuel facilities and for the maintenance  
1382 and operation of that facility, pursuant to an agreement with  
1383 its local majority horsemen's group.

1384        (b) ~~(c)~~ Fifteen million dollars shall be distributed to  
1385 Gulfstream Park Racing Association, Inc., to be used as purses  
1386 in thoroughbred races conducted at its pari-mutuel facility and  
1387 for the maintenance and operation of its facility, pursuant to  
1388 an agreement with the Florida Horsemen's Benevolent and  
1389 Protective Association, Inc.

1390        (c) ~~(d)~~ Seven ~~Two~~ and one-half million dollars shall be  
1391 distributed as follows:

1392        1. Six ~~Two~~ million dollars to Gulfstream Park Racing  
1393 Association, Inc., to be used as purses and purse supplements  
1394 for Florida-bred or Florida-sired horses ~~registered with the~~  
1395 ~~association~~ that participate in thoroughbred races at the  
1396 permitholder's pari-mutuel facility, pursuant to a written  
1397 agreement filed with the department establishing the rates,  
1398 procedures, and eligibility requirements entered into by the  
1399 permitholder, ~~the association,~~ and the Florida Horsemen's  
1400 Benevolent and Protective Association, Inc.



1401           2. One and one-half million ~~Five hundred thousand~~ dollars  
1402 to Tampa Bay Downs, Inc., to be used as purses and purse  
1403 supplements for Florida-bred or Florida-sired horses ~~registered~~  
1404 ~~with the association~~ that participate in thoroughbred races at  
1405 the permitholder's pari-mutuel facility, pursuant to a written  
1406 agreement filed with the department establishing the rates,  
1407 procedures, and eligibility requirements entered into by the  
1408 permitholder, ~~the association~~, and the local majority horsemen's  
1409 group at the permitholder's pari-mutuel facility.

1410           **Section 36. Paragraph (a) of subsection (13) of section**  
1411 **849.086, Florida Statutes, is amended to read:**

1412           849.086 Cardrooms authorized.—

1413           (13) TAXES AND OTHER PAYMENTS.—

1414           (a) Each cardroom operator shall pay a tax to the state of  
1415 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

1416           **Section 37. Section 56 of chapter 2017-36, Laws of**  
1417 **Florida, as amended by section 3 of chapter 2021-179, Laws of**  
1418 **Florida, is amended to read:**

1419           Section 56. Notwithstanding s. 290.016, Florida Statutes,  
1420 enterprise zone boundaries in existence before December 31,  
1421 2015, are preserved for the purpose of allowing local  
1422 governments to administer local incentive programs within these  
1423 boundaries through December 31, 2021, except for eligible  
1424 contiguous multi-phase projects in which at least one  
1425 certificate of use or occupancy has been issued before December

1426 31, 2021, and which project will then vest the remaining project  
1427 phases until completion, but no later than December 31, 2035  
1428 ~~2025~~.

1429 **Section 38. Effective upon this act becoming a law,**  
1430 **section 125.0168, Florida Statutes, is amended to read:**

1431 125.0168 Special assessments levied on recreational  
1432 vehicle parks regulated under chapter 513.—When a county levies  
1433 a non-ad valorem special assessment on a recreational vehicle  
1434 park regulated under chapter 513, the non-ad valorem special  
1435 assessment may ~~shall~~ not be based on the assertion that the  
1436 recreational vehicle park is comprised of residential units.  
1437 Instead, recreational vehicle parks regulated under chapter 513  
1438 shall be assessed as a commercial entity in the same manner as a  
1439 hotel, motel, or other similar facility. The non-ad valorem  
1440 special assessment may not be levied against the portion of a  
1441 recreational vehicle parking space or campsite which exceeds the  
1442 maximum square footage of a recreational vehicle-type unit  
1443 pursuant to s. 320.01(1)(b), regardless of the size of the  
1444 recreational vehicle parking space or campsite. A county shall  
1445 consider the recreational vehicle park's occupancy rates to  
1446 ensure any special assessment is fairly and reasonably  
1447 apportioned among the recreational vehicle parks that receive  
1448 the special benefit.

1449 **Section 39. Effective upon this act becoming a law,**  
1450 **section 166.223, Florida Statutes, is amended to read:**

1451           166.223 Special assessments levied on recreational vehicle  
1452 parks regulated under chapter 513.—When a municipality levies a  
1453 non-ad valorem special assessment on a recreational vehicle park  
1454 regulated under chapter 513, the non-ad valorem special  
1455 assessment may ~~shall~~ not be based on the assertion that the  
1456 recreational vehicle park is comprised of residential units.  
1457 Instead, recreational vehicle parks regulated under chapter 513  
1458 shall be assessed as a commercial entity in the same manner as a  
1459 hotel, motel, or other similar facility. The non-ad valorem  
1460 special assessment may not be levied against the portion of a  
1461 recreational vehicle parking space or campsite which exceeds the  
1462 maximum square footage of a recreational vehicle-type unit  
1463 pursuant to s. 320.01(1)(b), regardless of the size of the  
1464 recreational vehicle parking space or campsite. A municipality  
1465 shall consider the recreational vehicle park's occupancy rates  
1466 to ensure any special assessment is fairly and reasonably  
1467 apportioned among the recreational vehicle parks that receive  
1468 the special benefit.

1469           **Section 40. Effective upon this act becoming a law,**  
1470 **section 189.052, Florida Statutes, is amended to read:**

1471           189.052 Assessments levied on facilities regulated under  
1472 chapter 513.—When an independent or dependent special district  
1473 levies an assessment on a facility regulated under chapter 513,  
1474 the assessment may ~~shall~~ not be based on the assertion that the  
1475 facility is comprised of residential units. Instead, facilities

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regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. The assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A special district shall consider the recreational vehicle park's occupancy rates to ensure any assessment is fairly and reasonably apportioned among the recreational vehicle parks that receive the special benefit.

**Section 41.** (1) The amendments made by this act to ss. 125.0168, 166.223, and 189.052, Florida Statutes, first apply to the 2025 tax roll.

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

**Section 42.** Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2025.