

1 A bill to be entitled
 2 An act relating to home hardening; amending s. 212.08,
 3 F.S.; defining terms; exempting from sales and use tax
 4 impact-resistant doors, garage doors, and windows
 5 during a specified month; specifying qualifications
 6 for the exemption; providing construction; providing a
 7 presumption; amending s. 212.20, F.S.; specifying the
 8 distribution of certain tax revenue proceeds; amending
 9 s. 213.053, F.S.; conforming a cross-reference;
 10 authorizing the Department of Revenue to adopt
 11 emergency rules; providing for the renewal of such
 12 rules; providing effective dates.

13
 14 Be It Enacted by the Legislature of the State of Florida:

15
 16 **Section 1. Present subsection (19) of section 212.08,**
 17 **Florida Statutes, is redesignated as subsection (20), and a new**
 18 **subsection (19) is added to that section, to read:**

19 212.08 Sales, rental, use, consumption, distribution, and
 20 storage tax; specified exemptions.—The sale at retail, the
 21 rental, the use, the consumption, the distribution, and the
 22 storage to be used or consumed in this state of the following
 23 are hereby specifically exempt from the tax imposed by this
 24 chapter.

25 (19) EXEMPTIONS; IMPACT-RESISTANT DOORS, GARAGE DOORS, AND

26 WINDOWS.—

27 (a) For purposes of this subsection, the term:

28 1. "Glazing system" or "door system" includes a window or
29 door frame, respectively, and the attachment hardware used for
30 installation of such frame, when such frame and attachment
31 hardware are purchased as part of the same sale, with the intent
32 to install it in compliance with prescribed engineering
33 requirements.

34 2. "Impact-resistant door" means an exterior door system
35 designed to resist wind and wind-borne debris forces which is
36 rated for impact resistance and wind pressure in accordance with
37 any of the following most recent sets of test methods,
38 standards, and specifications:

39 a. ASTM International E1886 and E1996;

40 b. American Architectural Manufacturers Association 506;

41 or

42 c. Florida Building Code Testing Application Standards TAS
43 201, TAS 202, and TAS 203.

44 3. "Impact-resistant garage door" means a garage door
45 system designed to resist wind and wind-borne debris forces
46 which is rated for impact resistance wind pressure in accordance
47 with any of the following most recent sets of test methods,
48 standards, and specifications:

49 a. ASTM International E1886 and E1996;

50 b. American Architectural Manufacturers Association 506;

51 c. Florida Building Code Testing Application Standards TAS
 52 201, TAS 202, TAS 203; or

53 d. ANSI/DASMA 115.

54 4. "Impact-resistant window" means a window that is
 55 laminated or has been treated with a polycarbonate glazing
 56 system designed to resist wind and wind-borne debris forces
 57 which is rated for impact resistance and wind pressure in
 58 accordance with any of the following most recent sets of test
 59 methods, standards, and specifications:

60 a. ASTM International E1886 and E1996;

61 b. American Architectural Manufacturers Association 506;

62 or

63 c. Florida Building Code Testing Application Standards TAS
 64 201, TAS 202, and TAS 203.

65 (b) Impact-resistant doors, impact-resistant garage doors,
 66 and impact-resistant windows sold at retail during the month of
 67 February are exempt from the sales and use tax imposed by this
 68 chapter. To qualify for the exemption, the retail sale of the
 69 product must occur within the exemption period specified in this
 70 paragraph. A sale is considered to take place when the purchaser
 71 gains the right to possession of the product. Absent
 72 documentation to the contrary, this right is presumed to arise
 73 at the time of payment.

74 **Section 2. Effective on the same date that HB 851, 2025**
 75 **Regular Session, or similar legislation takes effect, if such**

76 **legislation is adopted in the same legislative session or an**
 77 **extension thereof and becomes a law, subsection (6) of section**
 78 **212.20, Florida Statutes, is amended to read:**

79 212.20 Funds collected, disposition; additional powers of
 80 department; operational expense; refund of taxes adjudicated
 81 unconstitutionally collected.—

82 (6) Distribution of all proceeds under this chapter and
 83 ss. 202.18(1)(b) and (2)(b), ~~and~~ 203.01(1)(a)3., and 215.55861
 84 is as follows:

85 (a) Proceeds from the convention development taxes
 86 authorized under s. 212.0305 shall be reallocated to the
 87 Convention Development Tax Clearing Trust Fund.

88 (b) Proceeds from discretionary sales surtaxes imposed
 89 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 90 Discretionary Sales Surtax Clearing Trust Fund.

91 (c)1. Proceeds from the fees imposed under ss.
 92 212.05(1)(h)3. and 212.18(3) shall remain with the General
 93 Revenue Fund.

94 2. The portion of the proceeds which constitutes gross
 95 receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be
 96 deposited as provided by law and in accordance with s. 9, Art.
 97 XII of the State Constitution.

98 (d) The proceeds of all other taxes and fees imposed
 99 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 100 and (2)(b) shall be distributed as follows:

101 1. In any fiscal year, the greater of \$500 million, minus
102 an amount equal to 4.6 percent of the proceeds of the taxes
103 collected pursuant to chapter 201, or 5.2 percent of all other
104 taxes and fees imposed pursuant to this chapter or remitted
105 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
106 monthly installments into the General Revenue Fund.

107 2. After the distribution under subparagraph 1., 8.9744
108 percent of the amount remitted by a sales tax dealer located
109 within a participating county pursuant to s. 218.61 shall be
110 transferred into the Local Government Half-cent Sales Tax
111 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
112 transferred shall be reduced by 0.1 percent, and the department
113 shall distribute this amount to the Public Employees Relations
114 Commission Trust Fund less \$5,000 each month, which shall be
115 added to the amount calculated in subparagraph 3. and
116 distributed accordingly.

117 3. After the distribution under subparagraphs 1. and 2.,
118 0.0966 percent shall be transferred to the Local Government
119 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
120 to s. 218.65.

121 4. After the distributions under subparagraphs 1., 2., and
122 3., 2.0810 percent of the available proceeds shall be
123 transferred monthly to the Revenue Sharing Trust Fund for
124 Counties pursuant to s. 218.215.

125 5. After the distributions under subparagraphs 1., 2., and

126 3., 1.3653 percent of the available proceeds shall be
127 transferred monthly to the Revenue Sharing Trust Fund for
128 Municipalities pursuant to s. 218.215. If the total revenue to
129 be distributed pursuant to this subparagraph is at least as
130 great as the amount due from the Revenue Sharing Trust Fund for
131 Municipalities and the former Municipal Financial Assistance
132 Trust Fund in state fiscal year 1999-2000, no municipality shall
133 receive less than the amount due from the Revenue Sharing Trust
134 Fund for Municipalities and the former Municipal Financial
135 Assistance Trust Fund in state fiscal year 1999-2000. If the
136 total proceeds to be distributed are less than the amount
137 received in combination from the Revenue Sharing Trust Fund for
138 Municipalities and the former Municipal Financial Assistance
139 Trust Fund in state fiscal year 1999-2000, each municipality
140 shall receive an amount proportionate to the amount it was due
141 in state fiscal year 1999-2000.

142 6. Of the remaining proceeds:

143 a. In each fiscal year, the sum of \$29,915,500 shall be
144 divided into as many equal parts as there are counties in the
145 state, and one part shall be distributed to each county. The
146 distribution among the several counties must begin each fiscal
147 year on or before January 5th and continue monthly for a total
148 of 4 months. If a local or special law required that any moneys
149 accruing to a county in fiscal year 1999-2000 under the then-
150 existing provisions of s. 550.135 be paid directly to the

151 district school board, special district, or a municipal
152 government, such payment must continue until the local or
153 special law is amended or repealed. The state covenants with
154 holders of bonds or other instruments of indebtedness issued by
155 local governments, special districts, or district school boards
156 before July 1, 2000, that it is not the intent of this
157 subparagraph to adversely affect the rights of those holders or
158 relieve local governments, special districts, or district school
159 boards of the duty to meet their obligations as a result of
160 previous pledges or assignments or trusts entered into which
161 obligated funds received from the distribution to county
162 governments under then-existing s. 550.135. This distribution
163 specifically is in lieu of funds distributed under s. 550.135
164 before July 1, 2000.

165 b. The department shall distribute \$166,667 monthly to
166 each applicant certified as a facility for a new or retained
167 professional sports franchise pursuant to s. 288.1162. Up to
168 \$41,667 shall be distributed monthly by the department to each
169 certified applicant as defined in s. 288.11621 for a facility
170 for a spring training franchise. However, not more than \$416,670
171 may be distributed monthly in the aggregate to all certified
172 applicants for facilities for spring training franchises.
173 Distributions begin 60 days after such certification and
174 continue for not more than 30 years, except as otherwise
175 provided in s. 288.11621. A certified applicant identified in

176 | this sub-subparagraph may not receive more in distributions than
177 | expended by the applicant for the public purposes provided in s.
178 | 288.1162(5) or s. 288.11621(3).

179 | c. The department shall distribute up to \$83,333 monthly
180 | to each certified applicant as defined in s. 288.11631 for a
181 | facility used by a single spring training franchise, or up to
182 | \$166,667 monthly to each certified applicant as defined in s.
183 | 288.11631 for a facility used by more than one spring training
184 | franchise. Monthly distributions begin 60 days after such
185 | certification or July 1, 2016, whichever is later, and continue
186 | for not more than 20 years to each certified applicant as
187 | defined in s. 288.11631 for a facility used by a single spring
188 | training franchise or not more than 25 years to each certified
189 | applicant as defined in s. 288.11631 for a facility used by more
190 | than one spring training franchise. A certified applicant
191 | identified in this sub-subparagraph may not receive more in
192 | distributions than expended by the applicant for the public
193 | purposes provided in s. 288.11631(3).

194 | d. The department shall distribute \$15,333 monthly to the
195 | State Transportation Trust Fund.

196 | e.(I) On or before July 25, 2021, August 25, 2021, and
197 | September 25, 2021, the department shall distribute \$324,533,334
198 | in each of those months to the Unemployment Compensation Trust
199 | Fund, less an adjustment for refunds issued from the General
200 | Revenue Fund pursuant to s. 443.131(3)(e)3. before making the

201 distribution. The adjustments made by the department to the
202 total distributions shall be equal to the total refunds made
203 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
204 subtracted from any single distribution exceeds the
205 distribution, the department may not make that distribution and
206 must subtract the remaining balance from the next distribution.

207 (II) Beginning July 2022, and on or before the 25th day of
208 each month, the department shall distribute \$90 million monthly
209 to the Unemployment Compensation Trust Fund.

210 (III) If the ending balance of the Unemployment
211 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
212 of any month, as determined from United States Department of the
213 Treasury data, the Office of Economic and Demographic Research
214 shall certify to the department that the ending balance of the
215 trust fund exceeds such amount.

216 (IV) This sub-subparagraph is repealed, and the department
217 shall end monthly distributions under sub-sub-subparagraph (II),
218 on the date the department receives certification under sub-sub-
219 subparagraph (III).

220 f. Beginning July 1, 2023, in each fiscal year, the
221 department shall distribute \$27.5 million to the Florida
222 Agricultural Promotional Campaign Trust Fund under s. 571.26,
223 for further distribution in accordance with s. 571.265.

224 7. All other proceeds must remain in the General Revenue
225 Fund.

226 **Section 3. Subsection (25) of section 213.053, Florida**
 227 **Statutes, is amended to read:**

228 213.053 Confidentiality and information sharing.—

229 (25) The department may make available to the Department
 230 of Agriculture and Consumer Services, exclusively for official
 231 purposes, information for the purposes of administering or
 232 issuing the Florida farm TEAM card pursuant to s. 212.08(20) ~~s.~~
 233 ~~212.08(19)~~.

234 **Section 4.** The Department of Revenue may, and all
 235 conditions are deemed met to, adopt emergency rules pursuant to
 236 s. 120.54(4), Florida Statutes, for the purpose of implementing
 237 s. 212.08(19), Florida Statutes, as created by this act.
 238 Notwithstanding any other law, emergency rules adopted pursuant
 239 to this are effective for 6 months after adoption and may be
 240 renewed during the pendency of procedures to adopt permanent
 241 rules addressing the subject of the emergency rules.

242 **Section 5.** Except as otherwise expressly provided in this
 243 act, this act shall take effect upon becoming a law.