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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/11/2026	.	
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The Committee on Military and Veterans Affairs, Space, and Domestic Security (Jones) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Paragraph (cc) is added to subsection (8) of section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

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

(cc) State tax information relative to the exemptions in s.



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295.189(5) pursuant to any formal agreement for the mutual exchange of information between the Department of Veterans' Affairs, the Department of State, and the Department of Revenue.

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 2. Section 295.189, Florida Statutes, is created to read:

295.189 Business development incentives for veterans and military spouses.—

(1) SHORT TITLE.—This section may be cited as the "Florida Veterans and Military Spouses Business Development Act."

(2) LEGISLATIVE FINDINGS AND INTENT.—

(a) The Legislature finds that veterans and military spouses contribute significantly to this state's economy through their skills, expertise, and entrepreneurial efforts.

(b) The Legislature recognizes the challenges of frequent relocations and economic instability faced by many military spouses.

(c) It is the intent of the Legislature that this act serve to attract and support veteran-owned and military spouse-owned businesses by providing incentives.

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

(a) "Military spouse" means a spouse of:



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- 40 1. An active duty member of the United States Armed Forces;
41 or
42 2. A veteran.
43 (b) "Veteran" has the same meaning as in s. 1.01(14).
44 (c) "Veteran-owned or military spouse-owned business" means
45 any business entity:
46 1. That employs 200 or fewer permanent full-time employees.
47 2. That, together with its affiliates, has a net worth of
48 \$5 million or less or, if a sole proprietorship, has a net worth
49 of \$5 million or less including personal and business
50 investments.
51 3. That is domiciled in this state.
52 4. That is at least 51 percent owned and operated by one or
53 more veterans or military spouses.
54 5. The management and daily business operations of which
55 are controlled by one or more veterans or military spouses.
56 6. That has a professional license, if required by the
57 industry, in the name of a veteran or military spouse who owns
58 the business entity.
59 (4) FEE WAIVER.—
60 (a) The Department of State shall waive all fees for:
61 1. A new business established by a veteran or military
62 spouse in this state.
63 2. An existing veteran-owned or military spouse-owned
64 business in this state.
65 (b) The fee waivers apply to veteran-owned or military
66 spouse-owned businesses established between July 1, 2026, and
67 June 30, 2031.
68 (5) TAX EXEMPTIONS.—



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(a) Eligible veteran-owned and military spouse-owned businesses shall receive:

1. A temporary increase in the exemption provided by s. 220.14 for business entities incorporated in this state and subject to the tax imposed by chapter 220, for the taxable year in which the Department of Veterans' Affairs verifies the veteran-owned or military spouse-owned business pursuant to subsection (7) and for each of the 4 subsequent taxable years.

a. A business that is 100 percent veteran-owned or military spouse-owned is eligible to receive an exemption from the tax imposed by chapter 220, totaling \$100,000 per taxable year for 5 taxable years, after being in business for at least 5 years from the date of its incorporation in this state.

b. A business that is at least 51 percent veteran-owned or military spouse-owned but does not qualify for the tax exemption under sub-subparagraph a. is eligible to receive an exemption from the tax imposed by chapter 220, totaling \$100,000 per taxable year for 5 taxable years, after being in business for at least 7 years from the date of its incorporation in this state.

2. A one-time sales tax exemption for veteran-owned or military spouse-owned businesses for purchases of equipment and supplies directly related to and used for business operations. This exemption does not apply to purchases of items that are used for personal purposes or items used for both personal and business purposes.

a. A business entity that is at least 51 percent veteran-owned or military spouse-owned is eligible to receive the sales tax exemption during the first year of business upon the issuance of a temporary tax exemption certificate by the



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Department of Revenue.

b. A business entity incorporated in this state and subject to the tax imposed by chapter 220 which is 100 percent veteran-owned or military spouse-owned and has been in business for 5 years and whose net income as reported on its Florida corporate income or franchise tax return after application of the exemption provided in s. 220.14 is \$0 for the 5th taxable year is eligible to receive the 1-year sales tax exemption upon the issuance of a temporary tax certificate by the Department of Revenue.

c. A business entity incorporated in this state and subject to the tax imposed by chapter 220 which is at least 51 percent veteran-owned or military spouse-owned and has been in business for 7 years and whose net income as reported on its Florida corporate income or franchise tax return is \$0 for the 7th taxable year is eligible to receive the 1-year sales tax exemption upon the issuance of a temporary tax exemption certificate by the Department of Revenue.

(b) The Department of Revenue shall adopt rules to establish procedures for claiming the tax exemptions and for the developing and issuing of temporary sales tax exemption certificates upon notification of application approval by the Department of Veterans' Affairs.

(c) For veteran-owned and military spouse-owned businesses relocating to this state, the tax exemptions apply for 5 years after the date on which the business is established.

(6) ADMINISTRATION.—The Department of Veterans' Affairs, the Department of Revenue, and the Department of State shall:

(a) Develop rules for administering this section.



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(b) Ensure interagency cooperation for seamless implementation of this section.

(7) REGISTRATION.—

(a) The Department of Veterans' Affairs shall establish registration requirements for applicants seeking the fee waivers and tax exemptions provided by this section. The registration requirements must include:

1. For veterans, a DD Form 214 or another acceptable form of identification as specified by the United States Department of Veterans' Affairs, provided that the applicant served in and was honorably discharged from a branch of the United States Armed Forces.

2. For military spouses, verification of a military spouse relationship and that the other spouse is on active duty or a veteran.

3. Verification that the applicant's business meets the requirements provided in subparagraphs (3)(c)1.-6.

4. The date on which the applicant began doing business in this state.

5. For applicants seeking the 1-year sales tax exemption provided under subparagraph (5)(a)2. must include a copy of their Florida corporate income or franchise tax return in order to verify the net income reported for the 5th or 7th taxable year, as applicable.

(b) Applicants meeting the registration requirements of paragraph (a) shall receive a veteran-owned or military spouse-owned business verification letter from the Department of Veterans' Affairs.

1. The verification letter may be presented to the



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Department of State to claim the fee waiver provided in
subsection (4).

2. The verification letter must be attached to the Florida
corporate income or franchise tax return to claim the increased
temporary exemption provided by subparagraph (5)(a)1.

3. The verification letter may be presented to the
Department of Revenue to receive a temporary tax exemption
certificate pursuant to subparagraph (5)(a)2.

(c) The Department of Veterans' Affairs shall notify the
Department of Revenue and the Department of State upon
successful verification of the veteran-owned or military spouse-
owned business.

(8) ANNUAL REPORTING.—Beginning December 31, 2026, and each
December 31 thereafter, the Department of Veterans' Affairs
shall submit a report to the Governor, the President of the
Senate, and the Speaker of the House of Representatives which
includes:

(a) The number of veteran-owned and military spouse-owned
businesses that were established in this state.

(b) Economic metrics, such as job creation and tax revenue
impact from veteran-owned and military spouse-owned businesses.

(c) Demographic data for the participating veterans and
military spouses.

Section 3. This act shall take effect July 1, 2026.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:



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A bill to be entitled
An act relating to business development incentives for
veterans and military spouses; amending s. 213.053,
F.S.; authorizing the Department of Revenue to provide
specified state tax information to the Department of
Veterans' Affairs and the Department of State under a
specified condition; creating s. 295.189, F.S.;
providing a short title; providing legislative
findings and intent; defining terms; requiring the
Department of State to waive all fees for certain
businesses; providing applicability; providing that
certain businesses are eligible to receive specified
tax exemptions; providing eligibility requirements for
such exemptions; providing applicability; requiring
the Department of Revenue to adopt specified rules;
requiring the Department of Veterans' Affairs, the
Department of Revenue, and the Department of State to
adopt specified rules and ensure interagency
cooperation; requiring the Department of Veterans'
Affairs to establish registration requirements for
businesses seeking certain fee waivers and tax
exemptions; specifying registration requirements;
requiring that applicants meeting certain requirements
receive a verification letter from the Department of
Veterans' Affairs; specifying ways in which such
letter may be used or presented; requiring the
Department of Veterans' Affairs to notify the
Department of State and the Department of Revenue
under specified conditions; providing annual reporting



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214 requirements, beginning on a specified date; providing
215 an effective date.