



LEGISLATIVE ACTION

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

1 **Senate Amendment (with title amendment)**

2
3 Delete everything after the enacting clause
4 and insert:

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

7 213.053 Confidentiality and information sharing.—

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

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



11 295.189(5) pursuant to any formal agreement for the mutual
12 exchange of information between the Department of Veterans'
13 Affairs, the Department of State, and the Department of Revenue.

14
15 Disclosure of information under this subsection shall be
16 pursuant to a written agreement between the executive director
17 and the agency. Such agencies, governmental or nongovernmental,
18 shall be bound by the same requirements of confidentiality as
19 the Department of Revenue. Breach of confidentiality is a
20 misdemeanor of the first degree, punishable as provided by s.
21 775.082 or s. 775.083.

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

24 295.189 Business development incentives for veterans and
25 military spouses.—

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

28 (2) LEGISLATIVE FINDINGS AND INTENT.—

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

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

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

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

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



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.—



69 (a) Eligible veteran-owned and military spouse-owned
70 businesses shall receive:
71 1. A temporary increase in the exemption provided by s.
72 220.14 for business entities incorporated in this state and
73 subject to the tax imposed by chapter 220, for the taxable year
74 in which the Department of Veterans' Affairs verifies the
75 veteran-owned or military spouse-owned business pursuant to
76 subsection (7) and for each of the 4 subsequent taxable years.

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

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

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

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



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98 Department of Revenue.

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

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

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

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

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

126 (a) Develop rules for administering this section.



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

129 (7) REGISTRATION.—
130 (a) The Department of Veterans' Affairs shall establish
131 registration requirements for applicants seeking the fee waivers
132 and tax exemptions provided by this section. The registration
133 requirements must include:

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

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

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

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

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

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

155 1. The verification letter may be presented to the



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

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

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

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

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

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

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

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

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

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

181 And the title is amended as follows:

182 Delete everything before the enacting clause
183 and insert:



185 A bill to be entitled
186 An act relating to business development incentives for
187 veterans and military spouses; amending s. 213.053,
188 F.S.; authorizing the Department of Revenue to provide
189 specified state tax information to the Department of
190 Veterans' Affairs and the Department of State under a
191 specified condition; creating s. 295.189, F.S.;
192 providing a short title; providing legislative
193 findings and intent; defining terms; requiring the
194 Department of State to waive all fees for certain
195 businesses; providing applicability; providing that
196 certain businesses are eligible to receive specified
197 tax exemptions; providing eligibility requirements for
198 such exemptions; providing applicability; requiring
199 the Department of Revenue to adopt specified rules;
200 requiring the Department of Veterans' Affairs, the
201 Department of Revenue, and the Department of State to
202 adopt specified rules and ensure interagency
203 cooperation; requiring the Department of Veterans'
204 Affairs to establish registration requirements for
205 businesses seeking certain fee waivers and tax
206 exemptions; specifying registration requirements;
207 requiring that applicants meeting certain requirements
208 receive a verification letter from the Department of
209 Veterans' Affairs; specifying ways in which such
210 letter may be used or presented; requiring the
211 Department of Veterans' Affairs to notify the
212 Department of State and the Department of Revenue
213 under specified conditions; providing annual reporting



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