

1                   A bill to be entitled  
2       An act relating to resilient buildings; creating s.  
3       220.197, F.S.; defining the term "resilient building";  
4       specifying that owners of resilient buildings are  
5       eligible to receive a specified tax credit; specifying  
6       that a resilient building may qualify for such tax  
7       credit only once; requiring building owners to file a  
8       specified application with the Department of Business  
9       and Professional Regulation by a specified date in  
10      order to claim such tax credit; authorizing the  
11      department to accept such applications electronically;  
12      specifying requirements for such applications;  
13      authorizing the department to publish certain data in  
14      a specified manner; requiring the department to take  
15      certain actions; requiring a building owner to attach  
16      a specified letter to certain tax returns; providing  
17      that a building owner may file only one application  
18      with the department; providing exceptions; specifying  
19      the amounts of the tax credit; authorizing a building  
20      owner to carry forward the unused amount of a tax  
21      credit to a subsequent tax year; authorizing the  
22      transfer of all or part of the tax credits under  
23      certain conditions; specifying requirements for  
24      transfer agreements; requiring the department to  
25      rescind eligibility for the tax credit under certain

26 |        circumstances; providing the maximum value of credits  
27 |        authorized in a fiscal year; requiring tax credits to  
28 |        be allocated in a specified manner; requiring tax  
29 |        credits to be processed in a specified manner in  
30 |        certain circumstances; requiring the Department of  
31 |        Revenue and the Department of Business and  
32 |        Professional Regulation to adopt rules; creating s.  
33 |        553.972, F.S.; creating the Florida Resilient Building  
34 |        Advisory Council adjunct to the Department of Business  
35 |        and Professional Regulation; providing the purpose of  
36 |        the advisory council; requiring the department to post  
37 |        certain policies on its website; providing for the  
38 |        membership and meetings of the advisory council;  
39 |        requiring the council to create a report beginning on  
40 |        a specified date reviewing the effectiveness and  
41 |        implementation of a certain tax credit and making  
42 |        recommendations; requiring the department to provide  
43 |        the advisory council with staffing and administrative  
44 |        assistance; providing for expiration of the advisory  
45 |        council; amending ss. 213.053, 220.02, and 220.13,  
46 |        F.S.; conforming provisions to changes made by the  
47 |        act; providing an effective date.

48 |  
49 |    Be It Enacted by the Legislature of the State of Florida:  
50 |

51       **Section 1. Section 220.197, Florida Statutes, is created**  
52 **to read:**

53       220.197 Resilient building tax credit program.—

54       (1) As used in this section, the term "resilient building"  
55 means any of the following:

56       (a) A building that has a Leadership in Energy and  
57 Environmental Design (LEED) certificate of silver, gold, or  
58 platinum in building design and construction (BD+C), which  
59 certificate meets the requirements for the LEED resilience  
60 pathway.

61       (b) A building that has a LEED certificate of silver,  
62 gold, or platinum in operations and maintenance (O+M), which  
63 certificate meets the requirements for the LEED resilience  
64 pathway.

65       (2) For taxable years beginning on or after January 1,  
66 2027, the owner of a resilient building is eligible to receive a  
67 credit against the tax imposed by this chapter as specified in  
68 subsection (3). A resilient building may qualify for the tax  
69 credit under this section only once.

70       (a) To claim a credit under this section, a building owner  
71 must file an application for a tax credit with the Department of  
72 Business and Professional Regulation on a form prescribed by the  
73 Department of Business and Professional Regulation no later than  
74 March 1 of the year immediately following the year of the  
75 building's LEED certification. The Department of Business and

76 Professional Regulation may allow applications to be filed  
77 electronically. The building owner must verify the application  
78 under oath, under the penalty of perjury, and the application  
79 must contain all of the following:

80 1. Documentation evidencing the type of LEED certification  
81 that was granted for the building that is the subject of the  
82 application.

83 2. The date on which LEED certification was granted.

84 3. A statement by the building owner that, for the purpose  
85 of research, the resilient building's energy use information  
86 will be reported every year of the 5-year credit period to the  
87 Department of Business and Professional Regulation using the  
88 ENERGY STAR Portfolio Manager. The Department of Business and  
89 Professional Regulation may publish the reported energy use  
90 information but may disclose such data only in the aggregate or  
91 individually without identifying information.

92 4. Other information the Department of Business and  
93 Professional Regulation deems necessary to make a proper review  
94 and determine eligibility.

95 (b) No later than 30 days after a building owner submits a  
96 completed application for the tax credit, the Department of  
97 Business and Professional Regulation shall do one of the  
98 following:

99 1. If the building owner is not eligible for a tax credit,  
100 notify the building owner in writing of the reasons the building

owner is not entitled to a tax credit.

2. If the building owner is eligible for a tax credit, issue a letter to the building owner which includes the name of the taxpayer, the address of the resilient building, the amount of the tax credit as specified in subsection (3), and the tax years for which the building owner is eligible for the tax credit. The building owner must attach the letter from the Department of Business and Professional Regulation to the tax return on which the credit is claimed.

(c) A building owner may file only one application with the Department of Business and Professional Regulation for each resilient building, except that a building owner may file a subsequent application if the building owner's first application was denied or withdrawn because of errors or omissions in the application, and the building owner corrected such errors or omissions in the subsequent application.

(3) If the resilient building that is the subject of an application filed under subsection (2) has:

(a) A gold or silver BD+C LEED certification that fulfills the LEED resilience pathway, the building owner may receive a tax credit equal to 50 cents per square foot of the building every year for 5 years.

(b) A platinum BD+C LEED certification that fulfills the LEED resilience pathway, the building owner may receive a tax credit equal to \$1 per square foot of the building every year

126 for 5 years.

127 (c) A gold or silver O+M LEED certification that fulfills  
128 the LEED resilience pathway, the building owner may receive a  
129 tax credit equal to \$1 per square foot of the building every  
130 year for 5 years.

131 (d) A platinum O+M LEED certification that fulfills the  
132 LEED resilience pathway, the building owner may receive a tax  
133 credit equal to \$2 per square foot of the building every year  
134 for 5 years.

135 (4)(a) If the credit granted under this section is not  
136 fully used in any one taxable year because of insufficient tax  
137 liability on the part of the building owner, or because the  
138 building owner is not subject to tax under this chapter, the  
139 unused amount may be carried forward for a period not to exceed  
140 5 taxable years or may be transferred in accordance with  
141 paragraph (b). The carryover or transferred credit may be used  
142 in the year approved or any of the 5 subsequent taxable years  
143 when the tax imposed by this chapter for that taxable year  
144 exceeds the credit for which the building owner or transferee  
145 under paragraph (b) is eligible in that taxable year under this  
146 subsection and after applying the other credits and unused  
147 carryovers in the order provided by s. 220.02(8).

148 (b)1. The credit under this section may be transferred, in  
149 whole or in part:

150 a. By written agreement to a taxpayer subject to the tax

151 under this chapter; and

152 b. At any time after receipt of the letter of eligibility  
153 specified in subparagraph (2)(b)2., or during the 5 taxable  
154 years following the taxable year the credit was originally  
155 earned by the building owner.

156 2. The written agreement required for transfer under this  
157 paragraph must:

158 a. Be filed jointly by the building owner and the  
159 transferee with the department within 30 days after the  
160 transfer, in accordance with rules adopted by the department;  
161 and

162 b. Contain all of the following information:

163 (I) The name, address, and taxpayer identification number  
164 for the building owner and the transferee.

165 (II) The amount of the credit being transferred.

166 (III) The taxable year in which the credit was originally  
167 earned by the building owner.

168 (IV) The remaining taxable years for which the credit may  
169 be claimed.

170 (5) If the recipient of the credit granted under this  
171 section in any year fails to provide the energy use information  
172 required under subparagraph (2)(a)3., the Department of Business  
173 and Professional Regulation must rescind the authorization for  
174 the credit. Within 10 days after the date on which the building  
175 owner was required to report the information, the Department of

Business and Professional Regulation shall send a notice informing the recipient of the credit of the Department of Business and Professional Regulation's intent to rescind the credit. If the recipient does not provide the information within 20 days after the date the notice was sent, the Department of Business and Professional Regulation must notify the department of the rescindment of the recipient's tax credit, and the department may not allow the credit to be taken.

(6) (a) Except as provided in paragraph (b), the total amount of the tax credits which may be granted under this section is \$50 million in each fiscal year. The Department of Business and Professional Regulation shall approve tax credits on a first-come, first-served basis. For tax credits that span multiple tax years, priority is based on the date the first application was received.

(b) If the \$50 million dollar cap is met in any fiscal year, the Department of Business and Professional Regulation shall approve new applications with a deferred date of the next fiscal year when tax credits are available.

(7) The department and the Department of Business and Professional Regulation shall adopt rules to implement this section.

**Section 2. Section 553.972, Florida Statutes, is created to read:**

553.972 Florida Resilient Building Advisory Council.—



201       (1) The Florida Resilient Building Advisory Council, an  
202       advisory council as defined in s. 20.03(7), is created adjunct  
203       to the department. The purpose of the advisory council is to  
204       provide the department and the Legislature with recommendations  
205       on policies to foster and enhance resilient buildings and  
206       hurricane resiliency in this state.

207       (2) The department shall post on its website any proposed  
208       policies from the advisory council.

209       (3) The advisory council shall be composed of the  
210       following members, who shall serve at the pleasure of their  
211       appointing authorities:

212       (a) A representative of the Florida State University, who  
213       shall serve as co-chair and be appointed by the Governor.

214       (b) A representative of the Florida Gulf Coast University  
215       U.A. Whitaker College of Engineering, who shall serve as co-  
216       chair and be appointed by the President of the Senate.

217       (c) A representative of the University of Florida College  
218       of Design, Construction, and Planning's Sustainability and the  
219       Built Environment program, who shall serve as co-chair and be  
220       appointed by the Speaker of the House of Representatives.

221       (d) A representative of the University of Miami, who shall  
222       be appointed by the President of the Senate.

223       (e) A representative of the University of South Florida,  
224       who shall be appointed by the Speaker of the House of  
225       Representatives.

226       (f) A representative of the Florida International  
227 University International Hurricane Research Center, who shall be  
228 appointed by the President of the Senate.

229       (g) A representative of the University of Central Florida,  
230 who shall be appointed by the Speaker of the House of  
231 Representatives.

232       (h) Five members appointed by the Governor.

233       (i) Five additional members appointed by the President of  
234 the Senate.

235       (j) Five additional members appointed by the Speaker of  
236 the House of Representatives.

237  
238 The members appointed must have specialized knowledge regarding  
239 resilient building design and construction, resilient building  
240 operations and maintenance, policy innovation and incentives,  
241 and building and community challenges.

242       (4) When appointing members under paragraphs (3)(h), (i),  
243 and (j), the Governor, the President of the Senate, and the  
244 Speaker of the House of Representatives, respectively, shall  
245 make reasonable efforts to appoint persons to the advisory  
246 council who include the following:

247       (a) Five members who are representatives of local  
248 government.

249       (b) Two members who are representatives of building codes  
250 and standards organizations.

251 (c) Two members who are representatives of sustainable or  
252 resilient building certification organizations.

253 (d) One member who is an architect licensed in this state.

254 (e) One member who is an engineer licensed in this state.

255 (f) One member who is a representative of the commercial  
256 and residential property insurance industry.

257 (g) Two members who have expertise in renewable energy and  
258 energy storage systems.

259 (h) One member who has expertise in building-power grid  
260 integration.

261 (5) Advisory council members must be appointed no later  
262 than August 1, 2026. Members shall serve 4-year terms, except  
263 that the initial terms must be staggered. The Governor shall  
264 initially appoint two members for a term of 4 years, two members  
265 for a term of 3 years, and two members for a term of 2 years.  
266 The President of the Senate shall initially appoint three  
267 members for a term of 4 years, three members for a term of 3  
268 years, and two members for a term of 2 years. The Speaker of the  
269 House of Representatives shall initially appoint three members  
270 for a term of 4 years, two members for a term of 3 years, and  
271 two members for a term of 2 years. Members of the advisory  
272 council shall serve without compensation but are entitled to  
273 reimbursement for per diem and travel expenses pursuant to s.  
274 112.061.

275 (6) The advisory council shall meet at the call of the co-

chairs at a time and location in this state designated by the  
co-chairs, provided that the first meeting must occur no later  
than November 1, 2026, and that subsequent meetings must occur  
no less than semiannually thereafter.

(7) On or before December 31, 2032, and each 4 years  
thereafter, the council shall create a report reviewing the  
effectiveness and implementation of s. 220.197 on enhancing  
state resiliency and recommending improvements.

(8) The department shall provide staffing and  
administrative assistance to the advisory council in performing  
its duties.

(9) In accordance with s. 20.052(8), this section is  
repealed October 2, 2029, unless reviewed and saved from repeal  
through reenactment by the Legislature.

**Section 3. 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) Information related to the resilient building tax  
credit program under s. 220.197 to the Department of Business  
and Professional Regulation in the conduct of its official  
business.

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 4. Subsection (8) of section 220.02, Florida Statutes, is amended to read:**

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.18775, those enumerated in s. 220.1878, those enumerated in s. 288.062, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, those enumerated in s.

220.1991, ~~and~~ those enumerated in s. 220.1992, and those  
enumerated in s. 220.197.

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

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount  
equal to the taxpayer's taxable income as defined in subsection  
(2), or such taxable income of more than one taxpayer as  
provided in s. 220.131, for the taxable year, adjusted as  
follows:

(a) *Additions.*—There shall be added to such taxable  
income:

1.a. The amount of any tax upon or measured by income,  
excluding taxes based on gross receipts or revenues, paid or  
accrued as a liability to the District of Columbia or any state  
of the United States which is deductible from gross income in  
the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken  
under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is  
added to taxable income in a previous taxable year under  
subparagraph 11. and is taken as a deduction for federal tax  
purposes in the current taxable year, the amount of the  
deduction allowed shall not be added to taxable income in the  
current year. The exception in this sub-subparagraph is intended  
to ensure that the credit under s. 220.1875, s. 220.1876, s.

220.1877, or s. 220.1878 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

376           6. The amount taken as a credit under s. 220.195 which is  
377       deductible from gross income in the computation of taxable  
378       income for the taxable year.

379           7. That portion of assessments to fund a guaranty  
380       association incurred for the taxable year which is equal to the  
381       amount of the credit allowable for the taxable year.

382           8. In the case of a nonprofit corporation which holds a  
383       pari-mutuel permit and which is exempt from federal income tax  
384       as a farmers' cooperative, an amount equal to the excess of the  
385       gross income attributable to the pari-mutuel operations over the  
386       attributable expenses for the taxable year.

387           9. The amount taken as a credit for the taxable year under  
388       s. 220.1895.

389           10. Up to nine percent of the eligible basis of any  
390       designated project which is equal to the credit allowable for  
391       the taxable year under s. 220.185.

392           11. Any amount taken as a credit for the taxable year  
393       under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The  
394       addition in this subparagraph is intended to ensure that the  
395       same amount is not allowed for the tax purposes of this state as  
396       both a deduction from income and a credit against the tax. This  
397       addition is not intended to result in adding the same expense  
398       back to income more than once.

399           12. The amount taken as a credit for the taxable year  
400       under s. 220.196. The addition in this subparagraph is intended



to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

13. The amount taken as a credit for the taxable year pursuant to s. 220.198.

14. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

15. The amount taken as a credit for the taxable year pursuant to s. 220.199.

16. The amount taken as a credit for the taxable year pursuant to s. 220.1991.

17. The amount taken as a credit for the taxable year pursuant to s. 220.197.

**Section 6.** This act shall take effect July 1, 2026.