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A bill to be entitled
An act relating to resilient buildings; creating s. 220.197, F.S.; defining the term "resilient building"; specifying that owners of resilient buildings are eligible to receive a specified tax credit; specifying that a resilient building may qualify for such tax credit only once; requiring building owners to file a specified application with the Department of Business and Professional Regulation by a specified date in order to claim such tax credit; authorizing the department to accept such applications electronically; specifying requirements for such applications; authorizing the department to publish certain data in a specified manner; requiring the department to take certain actions; requiring a building owner to attach a specified letter to certain tax returns; providing that a building owner may file only one application with the department; providing exceptions; specifying the amounts of the tax credit; authorizing a building owner to carry forward the unused amount of a tax credit to a subsequent tax year; authorizing the transfer of all or part of the tax credits under certain conditions; specifying requirements for transfer agreements; requiring the department to rescind eligibility for the tax credit under certain

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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:

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

101 owner is not entitled to a tax credit.

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

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114 was denied or withdrawn because of errors or omissions in the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

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

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

123 (b) A platinum BD+C LEED certification that fulfills the
124 LEED resilience pathway, the building owner may receive a tax
125 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

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176 Business and Professional Regulation shall send a notice
177 informing the recipient of the credit of the Department of
178 Business and Professional Regulation's intent to rescind the
179 credit. If the recipient does not provide the information within
180 20 days after the date the notice was sent, the Department of
181 Business and Professional Regulation must notify the department
182 of the rescindment of the recipient's tax credit, and the
183 department may not allow the credit to be taken.

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

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

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

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

200 553.972 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-

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

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

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

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

290 **Section 3. Paragraph (cc) is added to subsection (8) of**
291 **section 213.053, Florida Statutes, to read:**

292 213.053 Confidentiality and information sharing.—

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

295 (cc) Information related to the resilient building tax
296 credit program under s. 220.197 to the Department of Business
297 and Professional Regulation in the conduct of its official
298 business.

299
300 Disclosure of information under this subsection shall be

301 pursuant to a written agreement between the executive director
302 and the agency. Such agencies, governmental or nongovernmental,
303 shall be bound by the same requirements of confidentiality as
304 the Department of Revenue. Breach of confidentiality is a
305 misdemeanor of the first degree, punishable as provided by s.
306 775.082 or s. 775.083.

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

309 220.02 Legislative intent.—

310 (8) It is the intent of the Legislature that credits
311 against either the corporate income tax or the franchise tax be
312 applied in the following order: those enumerated in s. 631.828,
313 those enumerated in s. 220.191, those enumerated in s. 220.181,
314 those enumerated in s. 220.183, those enumerated in s. 220.182,
315 those enumerated in s. 220.1895, those enumerated in s. 220.195,
316 those enumerated in s. 220.184, those enumerated in s. 220.186,
317 those enumerated in s. 220.1845, those enumerated in s. 220.19,
318 those enumerated in s. 220.185, those enumerated in s. 220.1875,
319 those enumerated in s. 220.1876, those enumerated in s.
320 220.1877, those enumerated in s. 220.18775, those enumerated in
321 s. 220.1878, those enumerated in s. 288.062, those enumerated in
322 former s. 288.9916, those enumerated in former s. 220.1899,
323 those enumerated in former s. 220.194, those enumerated in s.
324 220.196, those enumerated in s. 220.198, those enumerated in s.
325 220.1915, those enumerated in s. 220.199, those enumerated in s.

326 220.1991, and those enumerated in s. 220.1992, and those
327 enumerated in s. 220.197.

328 **Section 5. Paragraph (a) of subsection (1) of section**
329 **220.13, Florida Statutes, is amended to read:**

330 220.13 "Adjusted federal income" defined.—

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

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

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

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

351 220.1877, or s. 220.1878 is added in the applicable taxable year
352 and does not result in a duplicate addition in a subsequent
353 year.

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

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

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

371 5. That portion of the ad valorem school taxes paid or
372 incurred for the taxable year which is equal to the amount of
373 the credit allowable for the taxable year under s. 220.182. This
374 subparagraph shall expire on the date specified in s. 290.016
375 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

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

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

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

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

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

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

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