

HB 1511

2026

A bill to be entitled
An act relating to corporations; recommending that the Supreme Court create a statewide business court; amending s. 607.0122, F.S.; reducing the filing fee for certain documents; creating s. 220.223, F.S.; requiring the refund of certain paid taxes in a specified tax year; providing an effective date.

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

Section 1. In the interest of promoting judicial efficiency and to provide consistency in decisions impacting businesses, the Legislature recommends that the Supreme Court create a statewide business court to resolve business disputes.

Section 2. Subsection (1) of section 607.0122, Florida Statutes, is amended to read:

607.0122 Fees for filing documents and issuing certificates.—The department shall collect the following fees when the documents described in this section are delivered to the department for filing:

(1) Articles of incorporation: \$0.99 ~~\$35.~~

Section 3. Section 220.223, Florida Statutes, is created to read:

220.223 New Corporation Tax Refund.—Notwithstanding any other law, any tax paid by a company in its first taxable year

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26 shall be refunded to the company in its third taxable year.

27 **Section 4.** This act shall take effect July 1, 2026.