

1 A bill to be entitled
2 An act relating to corporations; recommending that the
3 Supreme Court create a statewide business court;
4 amending s. 607.0122, F.S.; reducing the filing fee
5 for certain documents; creating s. 220.223, F.S.;
6 requiring the refund of certain paid taxes in a
7 specified tax year; providing an effective date.
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9 Be It Enacted by the Legislature of the State of Florida:
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11 **Section 1.** In the interest of promoting judicial
12 efficiency and to provide consistency in decisions impacting
13 businesses, the Legislature recommends that the Supreme Court
14 create a statewide business court to resolve business disputes.

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

17 607.0122 Fees for filing documents and issuing
18 certificates.—The department shall collect the following fees
19 when the documents described in this section are delivered to
20 the department for filing:

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

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

24 220.223 New Corporation Tax Refund.—Notwithstanding any
25 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.