

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Regulated Industries

BILL: SB 680

INTRODUCER: Senator Mayfield

SUBJECT: Electric Vehicle Charging Taxation

DATE: January 26, 2026

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Schrader	Imhof	RI	Pre-meeting
2.		FT	
3.		AP	

I. Summary:

SB 680 amends the state's tax code as it relates to power purchased from electric utilities by persons owning or operating electric vehicle charging stations. For gross receipts, the bill amends the definition of "distribution company" to exclude a person owning or operating electric vehicle charging stations as defined in s. 366.94(2)(a), F.S. The bill also amends the definition of "utility service" to exclude the sale of electricity to the public by an operator of an electric vehicle charging station operating under s. 366.94, F.S.

For sales tax, the bill amends the definition of "retail sale" or "sale at retail" to state that a sale for resale includes a sale of electricity to the operator of an electric vehicle charging station used in providing electric vehicle charging to the public pursuant to s. 366.94, F.S.

The bill also makes the changes to gross receipts tax and sales tax retroactive to January 1, 2019, and the bill takes effect upon becoming law.

II. Present Situation:

Electric Vehicles

The U.S. Department of Energy's Alternative Fuels Data Center (AFDC) uses the term, "electric-drive vehicles," as referring collectively to hybrid electric vehicles (HEV), plug-in hybrid electric vehicles (PHEV), and all-electric vehicles (EV)—which are also known as battery electric vehicles (or BEVs).¹ According to the AFDC:

- HEVs are primarily powered by an internal combustion engine that runs on conventional or alternative fuel and an electric motor using energy stored in a battery. The battery is charged

¹ U.S. Dept. Energy, AFDC, *Hybrid and Plug-In Electric Vehicles*, <https://afdc.energy.gov/vehicles/electric.html> (last visited Jan. 23, 2026).

through regenerative braking and the internal combustion engine, not by plugging in to charge.

- PHEVs are powered by an internal combustion engine and an electric motor using energy stored in a battery. They can operate in all-electric mode through a larger battery, which can be plugged into an electric power source to charge. Most can travel between 20 and 40 miles on electricity alone and then will operate solely on gasoline—similar to a conventional hybrid.

EVs use a battery to store the electric energy that is charged by plugging the vehicle into charging equipment. EVs always operate in all-electric mode and have typical driving ranges from 150 to 400 miles.²

The primary difference between an EV and a traditional internal combustion engine (ICE) vehicle lies in their drive trains. The main components of an EV power train are its battery, a motor, and ancillary systems. The main components of an ICE power train are its liquid fuel storage, combustion chambers and related cooling system, transmission, and an exhaust system.³

For purposes of vehicle registration, Florida law currently defines the term “electric vehicle” to mean “a motor vehicle that is powered by an electric motor that draws current from rechargeable storage batteries, fuel cells, or other sources of electrical current.”⁴

Increased interest in EVs has been driven by higher gas prices and greenhouse gas emission concerns.⁵ However, limited EV range (and the related range anxiety⁶), limitations in charging infrastructure, charging speed as it compares to time to refuel a traditional gasoline vehicle, and EV cost are some of the factors negatively impacting EV adoption.⁷

Electric Vehicle Charging Stations

EVs need access to charging stations. For most EV users, charging starts at home or at fleet facilities. Charging stations at other commonly-visited locations, however, such as work, public destinations, and along roadways, can offer more flexible fueling charging opportunities. While most EV owners do the majority of their charging at home, the growth of charging stations has made longer distance travel with EVs more feasible and has helped grow the market for EVs.⁸

There are three general types of chargers:

² *Id.*

³ Brandon S. Tracy, Cong. Research Serv., R47227, *Critical Minerals in Electric Vehicle Batteries*, (2022) (available at <https://crsreports.congress.gov/product/pdf/R/R47227>).

⁴ Section 320.01(36), F.S.

⁵ Javier Colato and Lindsey Ice, *Charging into the future: the transition to electric vehicles*, U.S. Bureau of Labor Statistics: Beyond the Numbers, (Feb. 2023) (available at <https://www.bls.gov/opub/tn/volume-12/charging-into-the-future-the-transition-to-electric-vehicles.htm>).

⁶ Range anxiety is the feeling an EV driver has when the battery charge is low, and the usual sources of electricity are unavailable, striking a fear of being stranded. J.D. Power, *What is Range Anxiety with Electric Vehicles?*, Nov. 3, 2020, <https://www.jdpower.com/cars/shopping-guides/what-is-range-anxiety-with-electric-vehicles> (last visited Jan. 23, 2026).

⁷ EV Connect, *Top Factors Affecting EV Adoption*, October 9, 2023 (available at <https://www.evconnect.com/blog/top-factors-affecting-ev-adoption>).

⁸ U.S. Dept. of Energy, *Developing Infrastructure to Charge Electric Vehicles*, <https://afdc.energy.gov/fuels/electricity-stations> (Jan. 24, 2024).

- Level 1: Level 1 chargers use a standard 120-volt home outlet (i.e. a standard wall socket). These are the slowest types of chargers and, on average, provide about five miles of driving distance per hour of charging.
- Level 2: Level 2 chargers use a 240-volt outlet. Such outlets are often used for larger home appliances with greater power needs, such as electric ovens and clothes dryers. To use such chargers at home, homeowners may need a professional to install a 240-volt outlet in a vehicle-accessible location and additional equipment installation may be necessary. Level 2 chargers can also be found in some public charging stations. Level 2 chargers, on average, provide about 25 miles of driving distance per hour of charging.
- Direct Charge Fast Chargers (DCFC): DCFC are the fastest types of chargers. These are not typically found in homes. However, they are available at public charging stations and along roadways and highway routes. They work by supplying high levels of electricity directly to the EV's battery—bypassing the typical EV equipment that converts alternating current (AC)⁹ to direct current (DC). These types of chargers provide approximately 100 to 300 miles of driving for a 30-minute charge; some DCFC can charge even faster than this.¹⁰

EV Charging in Florida

Since the current regulatory structure of electric utilities in Florida includes exclusive service territories, the sale of electricity to retail, or end-use customers by a third party is not permitted.¹¹ In 2012 the Florida Legislature created an exemption for EV charging, under s. 366.94(4), F.S., declaring that the provision of electric vehicle charging to the public by a non-utility is not considered a retail sale of electricity under ch. 366, F.S. The rates, terms, and conditions of EV charging by a non-utility are not subject to Florida Public Service Commission (PSC) regulation.¹²

Statistics provided by the U.S. Department of Energy show that Florida has the third largest EV charging infrastructure in the country, behind California and New York.¹³ As of January 14, 2022, Florida has the following numbers of charging infrastructure:¹⁴

- Station locations – 4,111
- EV supply equipment ports – 13,792
- Level 1 chargers - 21
- Level 2 chargers – 9,389
- DCFC – 4,382

⁹ AC is the type of main power supplied through the electric distribution grid to residential, commercial, and industrial customers.

¹⁰ Environmental Protection Agency, *Plug-in Electric Vehicle Charging: The Basics*, <https://www.epa.gov/greenvehicles/plug-electric-vehicle-charging-basics> (last visited Jan. 23, 2026).

¹¹ FDOT, *EV Infrastructure Master Plan* (July 2021), p. 16, <https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/planning/fto/fdotevmp.pdf> (last visited Jan. 23, 2026).

¹² Section 366.94(1), F.S.

¹³ United States Department of Energy, *Alternative Fuels Data Center: Alternative Fueling Station Counts by State*, <https://afdc.energy.gov/stations/states> (last visited Jan. 23, 2026).

¹⁴ *Id.*

Florida Public Service Commission

The PSC is an arm of the legislative branch of government.¹⁵ The role of the PSC is to ensure Florida's consumers receive utility services, including electric, natural gas, telephone, water, and wastewater, in a safe and reliable manner and at fair prices.¹⁶ In order to do so, the PSC exercises authority over utilities in one or more of the following areas: rate base or economic regulation; competitive market oversight; and monitoring of safety, reliability, and service issues.¹⁷

Electric Utilities

The PSC monitors the safety and reliability of the electric power grid¹⁸ and may order the addition or repair of infrastructure as necessary.¹⁹ The PSC has broad jurisdiction over the rates and service of investor-owned electric and gas utilities²⁰ (defined as "public utilities" under ch. 366, F.S.).²¹ However, the PSC does not fully regulate municipal electric utilities (utilities owned or operated on behalf of a municipality) or rural electric cooperatives. The PSC does have jurisdiction over these types of utilities with regard to rate structure, territorial boundaries, and bulk power supply operations and planning.²² Municipally-owned utility rates and revenues are regulated by their respective local governments or local utility boards. Rates and revenues for a cooperative utility are regulated by its governing body elected by the cooperative's membership.

Municipal Electric Utilities in Florida

A municipal electric is an electric or gas utility owned and operated by a municipality. Chapter 366, F.S., provides the majority of electric and gas utility regulations for Florida. While ch. 366, F.S., does not provide a definition, *per se*, for a "municipal utility," variations of this terminology and the concept of these types of utilities appear throughout the chapter. Currently, Florida has 33 municipal electric utilities that serve over 14 percent of the state's electric utility customers.²³

Rural Electric Cooperatives in Florida

At present, Florida has 18 rural electric cooperatives, with 16 of these cooperatives being distribution cooperatives and two being generation and transmission cooperatives.²⁴ These cooperatives operate in 57 of Florida's 67 counties and have more than 2.7 million customers.²⁵ Florida rural electric cooperatives serve a large percentage of area, but have a low customer density. Specifically, Florida cooperatives serve approximately 10 percent of Florida's total electric utility customers, but their service territory covers 60 percent of Florida's total land

¹⁵ Section 350.001, F.S.

¹⁶ See Florida Public Service Commission, *Florida Public Service Commission Homepage*, <http://www.psc.state.fl.us> (last visited Jan. 23, 2026).

¹⁷ Florida Public Service Commission, *About the PSC*, <https://www.psc.state.fl.us/about> (last visited Jan. 23, 2026).

¹⁸ Section 366.04(5) and (6), F.S.

¹⁹ Section 366.05(1) and (8), F.S.

²⁰ Section 366.05, F.S.

²¹ Section 366.02(8), F.S.

²² Florida Public Service Commission, *About the PSC*, *supra* note 17.

²³ Florida Municipal Electric Association, *About Us*, <https://www.flpublicpower.com/about-us> (last visited Jan. 23, 2026).

²⁴ Florida Electric Cooperative Association, *Members*, <https://feca.com/members/> (last visited Jan. 23, 2026).

²⁵ Florida Electric Cooperative Association, *Our History*, <https://feca.com/our-history/> (last visited Jan. 23, 2026).

mass. Each cooperative is governed by a board of cooperative members elected by the cooperative's membership.²⁶

Public Electric and Gas Utilities in Florida

There are four investor-owned electric utility companies (electric IOUs) in Florida: Florida Power & Light Company (FPL), Duke Energy Florida (Duke), Tampa Electric Company (TECO), and Florida Public Utilities Corporation (FPUC).²⁷ Electric IOU and gas IOU rates and revenues are regulated by the PSC, and the utilities must file periodic earnings reports. This allows the PSC to monitor earnings levels on an ongoing basis and adjust customer rates quickly if a company appears to be overearning.²⁸ If a utility believes it is earning below a reasonable level, it can petition the PSC for a change in rates.²⁹

Section 366.041(2), F.S., requires public utilities to provide adequate service to customers. As compensation for fulfilling that obligation, s. 366.06, F.S., requires the PSC to allow the IOUs to recover honestly and prudently invested costs of providing service, including investments in infrastructure and operating expenses used to provide electric service.³⁰

General Overview of Taxation on Electrical Power

Florida levies on sales of electrical power or energy the sales and use tax at a rate of 4.35 percent;³¹ on charges for, or the use of, electrical power or energy subject to the sales and use tax a gross receipts tax at a rate of 2.6 percent;³² and on utility services a gross receipts tax at a rate of 2.5 percent.³³

If a transaction or use is exempt from sales tax, it is also exempt from the 2.6 percent tax on gross receipts.³⁴ Examples of exempt electricity include sales of utilities and fuel to residential households or owners of residential models by utility companies who pay the 2.5 percent gross receipts tax;³⁵ electricity used exclusively at a data center;³⁶ and electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm or used directly or indirectly in a packinghouse, only if the electricity used for the exempt purpose is separately metered.³⁷

²⁶ *Id.*

²⁷ Florida Public Service Commission, *2025 Facts and Figures of the Florida Utility Industry*, p. 4, <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/FactsAndFigures/April%202025.pdf> (last visited Jan. 23, 2026).

²⁸ PSC, *2024 Annual Report*, p. 6, (available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/AnnualReports/2024.pdf>) (last visited Jan. 23, 2026).

²⁹ *Id.*

³⁰ *Id.*

³¹ Section 212.05(1)(e)1.c., F.S.

³² Section 203.01(1)(b)3., F.S.

³³ Section 203.01(1)(b)1., F.S.

³⁴ Section 203.01(1)(a)3., F.S.

³⁵ Section 212.08(7)(j), F.S.

³⁶ Section 212.08(5)(r), F.S.

³⁷ Section 212.08(5)(e)2., F.S.

A seller of electrical power or energy may collect a combined rate of 6.95 percent³⁸, which consists of the 4.35 percent sales and use tax³⁹ and 2.6 percent gross receipts tax.⁴⁰

Sales tax is levied on the sale or rental of tangible personal property unless specifically exempted.⁴¹ “Tangible personal property” means, in part, personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses, including electric power.⁴² Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁴³

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.⁴⁴ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”⁴⁵ Generally, surtax is not levied on the sales amount above \$5,000; however, in the case of utility services, the entire amount of the charge is subject to the surtax.⁴⁶ In counties with discretionary sales surtaxes, the combined county and school board rates range from 0.5 to 2 percent.⁴⁷ Two counties, Citrus and Collier, have no discretionary sales surtax levies.

The 2.6 percent gross receipts tax is due and payable at the same time as sales tax, and the laws governing the administration of the sales and use tax govern the administration and enforcement of the gross receipts tax.⁴⁸

Gross Receipts Tax for Utility Services

As mentioned, the gross receipts tax rate applied to utility services is 2.5 percent⁴⁹ and is levied against the total amount of gross receipts received by a distribution company for its sale of utility services if the utility service is delivered to the retail consumer by a distribution company and the retail consumer pays the distribution company a charge for utility service which includes a charge for both the electricity and the transportation of electricity to the retail consumer.⁵⁰ If a payment is not subject to the aforementioned method of taxation, the distribution company’s

³⁸ Sections 203.0011, F.S. and 212.05011, F.S.

³⁹ Section 212.05(1)(e)1.c., F.S.

⁴⁰ Section 203.01(1)(b)4., F.S.

⁴¹ Section 212.21, F.S.

⁴² Section 212.02(19), F.S.

⁴³ Section 212.07(2), F.S.

⁴⁴ Section 212.055, F.S.

⁴⁵ Section 212.054(2)(a), F.S.

⁴⁶ Section 212.054(2)(b), F.S.

⁴⁷ FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2026*, available at https://floridarevenue.com/Pages/forms_index.aspx#discretionary, see DR-15DSS New for 2026, (last visited January 20, 2026).

⁴⁸ Section 203.01(1)(a)3., F.S.

⁴⁹ Section 203.01(1)(b)1., F.S.

⁵⁰ Section 203.01(c)1., F.S.

receipts for the delivery of electricity shall be determined by multiplying the number of kilowatt hours delivered by the index price⁵¹ and applying the rate of 2.5 percent.⁵²

“Distribution company” means any person owning or operating local electric or natural or manufactured gas utility distribution facilities within this state for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.⁵³

“Utility service” means electricity for light, heat, or power; and natural or manufactured gas for light, heat, or power, including transportation, delivery, transmission, and distribution of the electricity or natural or manufactured gas. This does not broaden the definition of utility service to include separately stated charges for tangible personal property or services which are not charges for the electricity or natural or manufactured gas or the transportation, delivery, transmission, or distribution of electricity or natural or manufactured gas.⁵⁴

Sale for Resale under Sales Tax

Florida law proclaims that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state.⁵⁵ A “retail sale” or a “sale at retail” means a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter and includes all such transactions that may be made in lieu of retail sales or sales at retail.⁵⁶ Such person must file with the Department of Revenue (DOR) an application for a certificate of registration. Upon receipt of the application, the DOR must grant a certificate of registration and an annual resale certificate, which provides a dealer with the necessary documentation to purchase goods exempt from tax.⁵⁷

A retail sale includes the sale, use, storage, or consumption of tangible personal property, including machinery and equipment or parts thereof, purchased electricity, and fuels used to power machinery, when such items are used and dissipated in fabricating, converting, or processing tangible personal property for sale, even though they may become ingredients or components of the tangible personal property for sale through accident, wear, tear, erosion, corrosion, or similar means.⁵⁸

⁵¹ According to s. 203.01(d)2., F.S., the index price is the Florida price per kilowatt hour for retail consumers in the previous calendar year, as published in the United States Energy Information Administration Electric Power Monthly and announced by the Department of Revenue on June 1 of each year to be effective for the 12-month period beginning July 1 of that year. For each residential, commercial, and industrial customer class, the applicable index posted for residential, commercial, and industrial shall be applied in calculating the gross receipts to which the tax applies. If publication of the indices is delayed or discontinued, the last posted index shall be used until a current index is posted or the department adopts a comparable index by rule.

⁵² Section 203.01(d)1., F.S.

⁵³ Section 203.012(1), F.S.

⁵⁴ Section 203.012(3), F.S.

⁵⁵ Section 212.05, F.S.

⁵⁶ Section 212.02(14)(a), F.S.

⁵⁷ Section 212.18(3), F.S.

⁵⁸ Section 212.02(14)(c), F.S.

A retail sale does not include materials, containers, labels, sacks, bags, or similar items intended to accompany a product sold to a customer without which delivery of the product would be impracticable because of the character of the contents and be used one time only for packaging tangible personal property for sale or for the convenience of the customer or for packaging in the process of providing a service taxable.⁵⁹

III. Effect of Proposed Changes:

Section 1 of the bill amends s. 203.012, F.S., to revise the definitions relating to the state's gross receipt tax code under ch. 203, F.S. Specifically, it amends the definition of "distribution company"⁶⁰ to exclude a person owning or operating electric vehicle charging stations as defined in s. 366.94(2)(a), F.S. The bill also amends the definition of "utility service" to exclude the sale of electricity to the public by an operator of an electric vehicle charging station operating under s. 366.94, F.S.

Section 2 of the bill amends s. 212.02, F.S., to revise definitions relating to the state's sales tax law. Specifically, the bill amends the definition of "retail sale" or "sale at retail" to state that a sale for resale includes a sale of electricity to the operator of an electric vehicle charging station used in providing electric vehicle charging to the public pursuant to s. 366.94, F.S.

The bill also makes the changes to gross receipts tax and sales tax retroactive to January 1, 2019.

The bill takes effect upon becoming law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs the passage of laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Article VII, s. 18(b) of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates

⁵⁹ Section 212.02(14)(c), F.S.

⁶⁰ Presently, s. 203.012, F.S., defines a distribution company as, "any person owning or operating local electric or natural or manufactured gas utility distribution facilities within this state for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission."

requirements do not apply to laws having an insignificant impact,⁶¹ which is \$2.4 million or less for Fiscal Year 2026-2027.⁶²

The Revenue Estimating Conference has not analyzed SB 680. The bill may reduce the authority for counties and municipalities to raise revenue through local option sales taxes. If SB 680 reduces the authority to raise revenue in an amount that exceeds the threshold for an insignificant impact, the mandates provision of section 18 of Article VII of the Florida Constitution may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires legislation pass each chamber by a 2/3 vote and be contained in a separate bill with no other subject if the legislation imposes, authorizes an imposition, increases, or authorizes an increase in a state tax or fee or if it decreases or eliminates a state tax or fee exemption or credit.

The bill does not affect the imposition or increasing of a state tax or fee nor decreases or eliminates a state tax or fee exemption or credit. Thus, the constitutional requirements do not apply.

E. Other Constitutional Issues:

Section 3 of the bill specifies that the revisions to the state's gross receipts tax and sales tax code provided in the bill apply retroactively to January 1, 2019.

Under Florida law, statutes are presumed to operate prospectively, not retroactively. In other words, statutes generally apply only to actions that occur on or after the effective date of the legislation, not before the legislation becomes effective.

The Florida Supreme Court has noted that, under the rules of statutory construction, if statutes are to operate retroactively, the Legislature must clearly express such an intent for the statute to be valid.⁶³ When statutes that are expressly retroactive have been litigated and appealed, the courts have been asked to determine whether the statute

⁶¹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 20, 2026).

⁶² Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025,

<https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Jan. 20, 2026).

⁶³ *Walker & LaBerge, Inc., v. Halligan*, 344 So. 2d 239 (Fla. 1977).

applies to cases that were pending at the time the statute went into effect. The conclusion often turns on whether the statute is procedural or substantive.

The Florida Supreme Court has acknowledged that “[t]he distinction between substantive and procedural law is neither simple nor certain.”⁶⁴ The Court further acknowledged that its previous pronouncements regarding the retroactivity of procedural laws have been less than precise and have been unclear.⁶⁵

Courts, however, have invalidated the retroactive application of a statute if the statute impairs vested rights, creates new obligations, or imposes new penalties.⁶⁶ Still, in other cases, the courts have permitted statutes to be applied retroactively if they do not create new, or take away, vested rights, but only operate to further a remedy or confirm rights that already exist.⁶⁷

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not estimated the bill. The bill may reduce state and local revenue from sales tax and may reduce distributions to the Public Education Capital Outlay and Debt Service Trust Fund from the gross receipts tax.

B. Private Sector Impact:

This bill will reduce the taxes paid on transactions related to electricity for EV charging station.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 203.012 and 212.02

⁶⁴ *Love v. State*, 286 So. 3d 177, 183 (Fla. 2019) quoting *Caple v. Tuttle's Design-Build, Inc.*, 753 So. 2d 49, 53 (Fla. 2000).

⁶⁵ *Love*, *supra* note 64 at 184.

⁶⁶ *R.A.M. of South Florida, Inc. v. WCI Communities, Inc.*, 869 So. 2d 1210 (Fla. 2004).

⁶⁷ *Ziccardi v. Strother*, 570 So. 2d 1319 (Fla. 1990).

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
