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1
2 An act relating to housing; providing a short title;
3 amending s. 125.0103, F.S.; deleting the authority of
4 local governments to adopt or maintain laws,
5 ordinances, rules, or other measures that would have
6 the effect of imposing controls on rents; amending s.
7 125.01055, F.S.; revising applicability for areas of
8 critical state concern; specifying requirements for,
9 and restrictions on, counties in approving certain
10 housing developments; providing for future expiration;
11 amending s. 125.379, F.S.; revising the date by which
12 counties must prepare inventory lists of real
13 property; requiring counties to make the inventory
14 lists publicly available on their websites;
15 authorizing counties to use certain properties for
16 affordable housing through a long-term land lease;
17 revising requirements for counties relating to
18 inventory lists of certain property for affordable
19 housing; providing that counties are encouraged to
20 adopt best practices for surplus land programs;
21 amending s. 166.04151, F.S.; revising applicability
22 for areas of critical state concern; specifying
23 requirements for, and restrictions on, municipalities
24 in approving applications for certain housing
25 developments; providing for future expiration;
26 amending s. 166.043, F.S.; deleting the authority of
27 local governments to adopt or maintain laws,
28 ordinances, rules, or other measures that would have
29 the effect of imposing controls on rents; amending s.

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30 166.0451, F.S.; revising the date by which
31 municipalities must prepare inventory lists of real
32 property; requiring municipalities to make the
33 inventory lists publicly available on their websites;
34 authorizing municipalities to use certain properties
35 for affordable housing through a long-term land lease;
36 revising requirements for municipalities relating to
37 inventory lists of certain property for affordable
38 housing; providing that municipalities are encouraged
39 to adopt best practices for surplus land programs;
40 amending s. 196.1978, F.S.; providing an exemption
41 from ad valorem taxation for land that meets certain
42 criteria; providing applicability; providing for
43 future repeal; defining terms; providing an ad valorem
44 tax exemption for portions of property in a
45 multifamily project if certain conditions are met;
46 providing that vacant units may be eligible for the
47 exemption under certain circumstances; specifying
48 percentages of the exemption for qualified properties;
49 specifying requirements for applying for the exemption
50 with the property appraiser; specifying requirements
51 for requesting certification from the Florida Housing
52 Finance Corporation; specifying requirements for the
53 corporation in reviewing requests, certifying
54 property, and posting deadlines for applications;
55 specifying requirements for property appraisers in
56 reviewing and granting exemptions and for improperly
57 granted exemptions; providing a penalty; providing
58 limitations on eligibility; specifying requirements

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59 for a rental market study; authorizing the corporation
60 to adopt rules; providing applicability; providing for
61 future repeal; creating s. 196.1979, F.S.; authorizing
62 local governments to adopt ordinances to provide an ad
63 valorem tax exemption for portions of property used to
64 provide affordable housing meeting certain
65 requirements; specifying requirements and limitations
66 for the exemption; providing that vacant units may be
67 eligible for the exemption under certain
68 circumstances; specifying requirements for ordinances
69 granting an exemption; specifying requirements for a
70 rental market study; providing that ordinances must
71 expire within a certain timeframe; requiring the
72 property appraiser to take certain action in response
73 to an improperly granted exemption; providing a
74 penalty; providing applicability; amending s. 201.15,
75 F.S.; suspending, for a specified period, the General
76 Revenue Fund service charge on documentary stamp tax
77 collections; providing for specified amounts of such
78 collections to be credited to the State Housing Trust
79 Fund for certain purposes; providing for certain
80 amounts to be credited to the General Revenue Fund
81 under certain circumstances; prohibiting the transfer
82 of such funds to the General Revenue Fund in the
83 General Appropriations Act; providing for the future
84 expiration and reversion of specified statutory text;
85 amending s. 212.08, F.S.; revising the total amount of
86 community contribution tax credits which may be
87 granted for certain projects; defining terms;

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88 providing a sales tax exemption for building materials
89 used in the construction of affordable housing units;
90 defining terms; specifying eligibility requirements;
91 specifying requirements for applying for a sales tax
92 refund with the Department of Revenue; specifying
93 requirements for and limitations on refunds; providing
94 requirements for the department in issuing refunds;
95 authorizing the department to adopt rules; providing
96 applicability; amending s. 213.053, F.S.; authorizing
97 the department to make certain information available
98 to the corporation to administer the Live Local
99 Program; creating s. 215.212, F.S.; prohibiting the
100 deduction of the General Revenue Fund service charge
101 on documentary stamp tax proceeds; providing for
102 future repeal; amending s. 215.22, F.S.; conforming a
103 provision to changes made by the act; providing for
104 the future expiration and reversion of specified
105 statutory text; amending s. 220.02, F.S.; specifying
106 the order of application of Live Local Program tax
107 credits against the state corporate income tax;
108 amending s. 220.13, F.S.; specifying requirements for
109 the addition to adjusted federal income of amounts
110 taken as a credit under the Live Local Program;
111 amending s. 220.183, F.S.; conforming a provision to
112 changes made by the act; amending s. 220.186, F.S.;

113 providing applicability of Live Local Program tax
114 credits to the Florida alternative minimum tax credit;
115 creating s. 220.1878, F.S.; providing a credit against
116 the state corporate income tax under the Live Local

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117 Program; specifying requirements and procedures for
118 making eligible contributions and claiming the credit;
119 amending s. 220.222, F.S.; requiring returns filed in
120 connection with the Live Local Program tax credits to
121 include the amount of certain credits; amending s.
122 253.034, F.S.; modifying requirements for the analysis
123 included in land use plans; making technical changes;
124 amending s. 253.0341, F.S.; requiring that local
125 government requests for the state to surplus
126 conservation or nonconservation lands for any means of
127 transfer be expedited throughout the surplus
128 process; amending s. 288.101, F.S.; authorizing the
129 Governor, under the Florida Job Growth Grant Fund, to
130 approve state or local public infrastructure projects
131 to facilitate the development or construction of
132 affordable housing; providing for future repeal;
133 amending s. 420.0003, F.S.; revising legislative
134 intent for, and policies of, the state housing
135 strategy; revising requirements for the implementation
136 of the strategy; revising duties of the Shimberg
137 Center for Housing Studies at the University of
138 Florida; requiring the Office of Program Policy
139 Analysis and Government Accountability to evaluate
140 specified strategies, policies, and programs at
141 specified intervals; specifying requirements for the
142 office's analyses; authorizing rule amendments;
143 amending s. 420.503, F.S.; revising the definition of
144 the term "qualified contract" for purposes of the
145 Florida Housing Finance Corporation Act; amending s.

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146 420.504, F.S.; revising the composition of the
147 corporation's board of directors; providing
148 specifications for filling vacancies on the board of
149 directors; amending s. 420.507, F.S.; specifying a
150 requirement for the corporation's annual budget
151 request to the Secretary of Economic Opportunity;
152 providing for the future expiration and reversion of
153 specified statutory text; amending s. 420.5087, F.S.;
154 revising prioritization of funds for the State
155 Apartment Incentive Loan Program; creating s.
156 420.50871, F.S.; specifying requirements for, and
157 authorized actions by, the corporation in allocating
158 certain increased revenues during specified fiscal
159 years to finance certain housing projects; providing
160 construction; providing for future repeal; providing a
161 directive to the Division of Law Revision; creating s.
162 420.50872, F.S.; defining terms; creating the Live
163 Local Program; specifying responsibilities of the
164 corporation; specifying the annual tax credit cap;
165 specifying requirements for applying for tax credits
166 with the department; providing requirements for the
167 carryforward of credits; specifying restrictions on,
168 and requirements for, the conveyance, transfer, or
169 assignment of credits; providing requirements and
170 procedures for the rescindment of credits; specifying
171 procedures for calculating underpayments and
172 penalties; providing construction; authorizing the
173 department and the corporation to develop a
174 cooperative agreement; authorizing the department to

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175 adopt rules; requiring the department to annually
176 notify certain taxpayers of certain information;
177 creating s. 420.5096, F.S.; providing legislative
178 findings; creating the Florida Hometown Hero Program
179 for a specified purpose; authorizing the corporation
180 to underwrite and make certain mortgage loans;
181 specifying terms for such loans and requirements for
182 borrowers; authorizing loans made under the program to
183 be used for the purchase of certain manufactured
184 homes; providing construction; amending s. 420.531,
185 F.S.; authorizing the Florida Housing Corporation to
186 contract with certain entities to provide technical
187 assistance to local governments in establishing
188 selection criteria for proposals to use certain
189 property for affordable housing purposes; amending s.
190 420.6075, F.S.; making technical changes; amending s.
191 553.792, F.S.; requiring local governments to maintain
192 on their websites a policy relating to the expedited
193 processing of certain building permits and development
194 orders; amending s. 624.509, F.S.; specifying the
195 order of application of Live Local Program tax credits
196 against the insurance premium tax; amending s.
197 624.5105, F.S.; conforming a provision to changes made
198 by the act; creating s. 624.51058, F.S.; providing a
199 credit against the insurance premium tax under the
200 Live Local Program; providing a requirement for making
201 eligible contributions; providing construction;
202 providing applicability; exempting a certain
203 initiative from certain evacuation time constraints;

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204 specifying that certain comprehensive plan amendments
205 are valid; authorizing certain local governments to
206 adopt local ordinances or regulations for certain
207 purposes; authorizing the department to adopt
208 emergency rules; providing for future expiration of
209 such rulemaking authority; providing appropriations;
210 providing a declaration of important state interest;
211 providing effective dates.

212
213 Be It Enacted by the Legislature of the State of Florida:

214
215 Section 1. This act may be cited as the "Live Local Act."

216 Section 2. Section 125.0103, Florida Statutes, is amended
217 to read:

218 125.0103 Ordinances and rules imposing price controls~~+~~
219 ~~findings required; procedures.-~~

220 (1) (a) Except as hereinafter provided, a ~~no~~ county,
221 municipality, or other entity of local government may not shall
222 adopt or maintain in effect an ordinance or a rule that ~~which~~
223 has the effect of imposing price controls upon a lawful business
224 activity that ~~which~~ is not franchised by, owned by, or under
225 contract with, the governmental agency, unless specifically
226 provided by general law.

227 (b) This section does not prevent the enactment by local
228 governments of public service rates otherwise authorized by law,
229 including water, sewer, solid waste, public transportation,
230 taxicab, or port rates, rates for towing of vehicles or vessels
231 from or immobilization of vehicles or vessels on private
232 property, or rates for removal and storage of wrecked or

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233 disabled vehicles or vessels from an accident scene or the
234 removal and storage of vehicles or vessels in the event the
235 owner or operator is incapacitated, unavailable, leaves the
236 procurement of wrecker service to the law enforcement officer at
237 the scene, or otherwise does not consent to the removal of the
238 vehicle or vessel.

239 (c) Counties must establish maximum rates which may be
240 charged on the towing of vehicles or vessels from or
241 immobilization of vehicles or vessels on private property,
242 removal and storage of wrecked or disabled vehicles or vessels
243 from an accident scene or for the removal and storage of
244 vehicles or vessels, in the event the owner or operator is
245 incapacitated, unavailable, leaves the procurement of wrecker
246 service to the law enforcement officer at the scene, or
247 otherwise does not consent to the removal of the vehicle or
248 vessel. However, if a municipality chooses to enact an ordinance
249 establishing the maximum rates for the towing or immobilization
250 of vehicles or vessels as described in paragraph (b), the
251 county's ordinance does ~~shall~~ not apply within such
252 municipality.

253 (2) ~~No law, ordinance, rule, or other measure which would~~
254 ~~have the effect of imposing controls on rents shall be adopted~~
255 ~~or maintained in effect except as provided herein and unless it~~
256 ~~is found and determined, as hereinafter provided, that such~~
257 ~~controls are necessary and proper to eliminate an existing~~
258 ~~housing emergency which is so grave as to constitute a serious~~
259 ~~menace to the general public.~~

260 (3) ~~Any law, ordinance, rule, or other measure which has~~
261 ~~the effect of imposing controls on rents shall terminate and~~

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262 ~~expire within 1 year and shall not be extended or renewed except~~
263 ~~by the adoption of a new measure meeting all the requirements of~~
264 ~~this section.~~

265 ~~(4) Notwithstanding any other provisions of this section,~~
266 ~~no controls shall be imposed on rents for any accommodation used~~
267 ~~or offered for residential purposes as a seasonal or tourist~~
268 ~~unit, as a second housing unit, or on rents for dwelling units~~
269 ~~located in luxury apartment buildings. For the purposes of this~~
270 ~~section, a luxury apartment building is one wherein on January~~
271 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
272 ~~dwelling units as stated in leases or rent lists existing on~~
273 ~~that date divided by the number of dwelling units exceeds \$250.~~

274 ~~(5) A No municipality, county, or other entity of local~~
275 ~~government may not shall adopt or maintain in effect any law,~~
276 ~~ordinance, rule, or other measure that which would have the~~
277 ~~effect of imposing controls on rents unless:~~

278 ~~(a) Such measure is duly adopted by the governing body of~~
279 ~~such entity of local government, after notice and public~~
280 ~~hearing, in accordance with all applicable provisions of the~~
281 ~~Florida and United States Constitutions, the charter or charters~~
282 ~~governing such entity of local government, this section, and any~~
283 ~~other applicable laws.~~

284 ~~(b) Such governing body makes and recites in such measure~~
285 ~~its findings establishing the existence in fact of a housing~~
286 ~~emergency so grave as to constitute a serious menace to the~~
287 ~~general public and that such controls are necessary and proper~~
288 ~~to eliminate such grave housing emergency.~~

289 ~~(c) Such measure is approved by the voters in such~~
290 ~~municipality, county, or other entity of local government.~~

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291 ~~(6) In any court action brought to challenge the validity~~
292 ~~of rent control imposed pursuant to the provisions of this~~
293 ~~section, the evidentiary effect of any findings or recitations~~
294 ~~required by subsection (5) shall be limited to imposing upon any~~
295 ~~party challenging the validity of such measure the burden of~~
296 ~~going forward with the evidence, and the burden of proof (that~~
297 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
298 ~~to have the measure upheld.~~

299 (3)~~(7)~~ Notwithstanding any other provisions of this
300 section, municipalities, counties, or other entities of local
301 government may adopt and maintain in effect any law, ordinance,
302 rule, or other measure which is adopted for the purposes of
303 increasing the supply of affordable housing using land use
304 mechanisms such as inclusionary housing ordinances.

305 Section 3. Subsections (5) and (6) of section 125.01055,
306 Florida Statutes, are amended, and subsection (7) is added to
307 that section, to read:

308 125.01055 Affordable housing.—

309 (5) Subsection (4) ~~(2)~~ does not apply in an area of
310 critical state concern, as designated in s. 380.0552.

311 (6) Notwithstanding any other law or local ordinance or
312 regulation to the contrary, the board of county commissioners
313 may approve the development of housing that is affordable, as
314 defined in s. 420.0004, including, but not limited to, a mixed-
315 use residential development, on any parcel zoned for
316 ~~residential, commercial, or industrial use. If a parcel is zoned~~
317 ~~for commercial or industrial use, an approval pursuant to this~~
318 ~~subsection may include any residential development project,~~
319 ~~including a mixed-use residential development project, so long~~

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320 as at least 10 percent of the units included in the project are
321 for housing that is affordable ~~and the developer of the project~~
322 ~~agrees not to apply for or receive funding under s. 420.5087.~~

323 The provisions of this subsection are self-executing and do not
324 require the board of county commissioners to adopt an ordinance
325 or a regulation before using the approval process in this
326 subsection.

327 (7) (a) A county must authorize multifamily and mixed-use
328 residential as allowable uses in any area zoned for commercial,
329 industrial, or mixed use if at least 40 percent of the
330 residential units in a proposed multifamily rental development
331 are, for a period of at least 30 years, affordable as defined in
332 s. 420.0004. Notwithstanding any other law, local ordinance, or
333 regulation to the contrary, a county may not require a proposed
334 multifamily development to obtain a zoning or land use change,
335 special exception, conditional use approval, variance, or
336 comprehensive plan amendment for the building height, zoning,
337 and densities authorized under this subsection. For mixed-use
338 residential projects, at least 65 percent of the total square
339 footage must be used for residential purposes.

340 (b) A county may not restrict the density of a proposed
341 development authorized under this subsection below the highest
342 allowed density on any unincorporated land in the county where
343 residential development is allowed.

344 (c) A county may not restrict the height of a proposed
345 development authorized under this subsection below the highest
346 currently allowed height for a commercial or residential
347 development located in its jurisdiction within 1 mile of the
348 proposed development or 3 stories, whichever is higher.

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349 (d) A proposed development authorized under this subsection
350 must be administratively approved and no further action by the
351 board of county commissioners is required if the development
352 satisfies the county's land development regulations for
353 multifamily developments in areas zoned for such use and is
354 otherwise consistent with the comprehensive plan, with the
355 exception of provisions establishing allowable densities,
356 height, and land use. Such land development regulations include,
357 but are not limited to, regulations relating to setbacks and
358 parking requirements.

359 (e) A county must consider reducing parking requirements
360 for a proposed development authorized under this subsection if
361 the development is located within one-half mile of a major
362 transit stop, as defined in the county's land development code,
363 and the major transit stop is accessible from the development.

364 (f) For proposed multifamily developments in an
365 unincorporated area zoned for commercial or industrial use which
366 is within the boundaries of a multicounty independent special
367 district that was created to provide municipal services and is
368 not authorized to levy ad valorem taxes, and less than 20
369 percent of the land area within such district is designated for
370 commercial or industrial use, a county must authorize, as
371 provided in this subsection, such development only if the
372 development is mixed-use residential.

373 (g) Except as otherwise provided in this subsection, a
374 development authorized under this subsection must comply with
375 all applicable state and local laws and regulations.

376 (h) This subsection does not apply to property defined as
377 recreational and commercial working waterfront in s.

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378 342.201(2)(b) in any area zoned as industrial.

379 (i) This subsection expires October 1, 2033.

380 Section 4. Section 125.379, Florida Statutes, is amended to
381 read:

382 125.379 Disposition of county property for affordable
383 housing.—

384 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
385 thereafter, each county shall prepare an inventory list of all
386 real property within its jurisdiction to which the county or any
387 dependent special district within its boundaries holds fee
388 simple title which ~~that~~ is appropriate for use as affordable
389 housing. The inventory list must include the address and legal
390 description of each such real property and specify whether the
391 property is vacant or improved. The governing body of the county
392 must review the inventory list at a public hearing and may
393 revise it at the conclusion of the public hearing. The governing
394 body of the county shall adopt a resolution that includes an
395 inventory list of such property following the public hearing.
396 Each county shall make the inventory list publicly available on
397 its website to encourage potential development.

398 (2) The properties identified as appropriate for use as
399 affordable housing on the inventory list adopted by the county
400 may be used for affordable housing through a long-term land
401 lease requiring the development and maintenance of affordable
402 housing, offered for sale and the proceeds used to purchase land
403 for the development of affordable housing or to increase the
404 local government fund earmarked for affordable housing, ~~or may~~
405 ~~be~~ sold with a restriction that requires the development of the
406 property as permanent affordable housing, or ~~may be~~ donated to a

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407 nonprofit housing organization for the construction of permanent
408 affordable housing. Alternatively, the county or special
409 district may otherwise make the property available for use for
410 the production and preservation of permanent affordable housing.
411 For purposes of this section, the term "affordable" has the same
412 meaning as in s. 420.0004(3).

413 (3) Counties are encouraged to adopt best practices for
414 surplus land programs, including, but not limited to:

415 (a) Establishing eligibility criteria for the receipt or
416 purchase of surplus land by developers;

417 (b) Making the process for requesting surplus lands
418 publicly available; and

419 (c) Ensuring long-term affordability through ground leases
420 by retaining the right of first refusal to purchase property
421 that would be sold or offered at market rate and by requiring
422 reversion of property not used for affordable housing within a
423 certain timeframe.

424 Section 5. Subsections (5) and (6) of section 166.04151,
425 Florida Statutes, are amended, and subsection (7) is added to
426 that section, to read:

427 166.04151 Affordable housing.—

428 (5) Subsection (4) ~~(2)~~ does not apply in an area of
429 critical state concern, as designated by s. 380.0552 or chapter
430 28-36, Florida Administrative Code.

431 (6) Notwithstanding any other law or local ordinance or
432 regulation to the contrary, the governing body of a municipality
433 may approve the development of housing that is affordable, as
434 defined in s. 420.0004, including, but not limited to, a mixed-
435 use residential development, on any parcel zoned for

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436 ~~residential, commercial, or industrial use. If a parcel is zoned~~
437 ~~for commercial or industrial use, an approval pursuant to this~~
438 ~~subsection may include any residential development project,~~
439 ~~including a mixed-use residential development project, so long~~
440 ~~as at least 10 percent of the units included in the project are~~
441 ~~for housing that is affordable and the developer of the project~~
442 ~~agrees not to apply for or receive funding under s. 420.5087.~~
443 The provisions of this subsection are self-executing and do not
444 require the governing body to adopt an ordinance or a regulation
445 before using the approval process in this subsection.

446 (7) (a) A municipality must authorize multifamily and mixed-
447 use residential as allowable uses in any area zoned for
448 commercial, industrial, or mixed use if at least 40 percent of
449 the residential units in a proposed multifamily rental
450 development are, for a period of at least 30 years, affordable
451 as defined in s. 420.0004. Notwithstanding any other law, local
452 ordinance, or regulation to the contrary, a municipality may not
453 require a proposed multifamily development to obtain a zoning or
454 land use change, special exception, conditional use approval,
455 variance, or comprehensive plan amendment for the building
456 height, zoning, and densities authorized under this subsection.
457 For mixed-use residential projects, at least 65 percent of the
458 total square footage must be used for residential purposes.

459 (b) A municipality may not restrict the density of a
460 proposed development authorized under this subsection below the
461 highest allowed density on any land in the municipality where
462 residential development is allowed.

463 (c) A municipality may not restrict the height of a
464 proposed development authorized under this subsection below the

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465 highest currently allowed height for a commercial or residential
466 development located in its jurisdiction within 1 mile of the
467 proposed development or 3 stories, whichever is higher.

468 (d) A proposed development authorized under this subsection
469 must be administratively approved and no further action by the
470 governing body of the municipality is required if the
471 development satisfies the municipality's land development
472 regulations for multifamily developments in areas zoned for such
473 use and is otherwise consistent with the comprehensive plan,
474 with the exception of provisions establishing allowable
475 densities, height, and land use. Such land development
476 regulations include, but are not limited to, regulations
477 relating to setbacks and parking requirements.

478 (e) A municipality must consider reducing parking
479 requirements for a proposed development authorized under this
480 subsection if the development is located within one-half mile of
481 a major transit stop, as defined in the municipality's land
482 development code, and the major transit stop is accessible from
483 the development.

484 (f) A municipality that designates less than 20 percent of
485 the land area within its jurisdiction for commercial or
486 industrial use must authorize a proposed multifamily development
487 as provided in this subsection in areas zoned for commercial or
488 industrial use only if the proposed multifamily development is
489 mixed-use residential.

490 (g) Except as otherwise provided in this subsection, a
491 development authorized under this subsection must comply with
492 all applicable state and local laws and regulations.

493 (h) This subsection does not apply to property defined as

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494 recreational and commercial working waterfront in s.
495 342.201(2)(b) in any area zoned as industrial.

496 (i) This subsection expires October 1, 2033.

497 Section 6. Section 166.043, Florida Statutes, is amended to
498 read:

499 166.043 Ordinances and rules imposing price controls~~;~~
500 ~~findings required; procedures.-~~

501 (1)(a) Except as hereinafter provided, a ~~no~~ county,
502 municipality, or other entity of local government may not ~~shall~~
503 adopt or maintain in effect an ordinance or a rule that ~~which~~
504 has the effect of imposing price controls upon a lawful business
505 activity that ~~which~~ is not franchised by, owned by, or under
506 contract with, the governmental agency, unless specifically
507 provided by general law.

508 (b) This section does not prevent the enactment by local
509 governments of public service rates otherwise authorized by law,
510 including water, sewer, solid waste, public transportation,
511 taxicab, or port rates, rates for towing of vehicles or vessels
512 from or immobilization of vehicles or vessels on private
513 property, or rates for removal and storage of wrecked or
514 disabled vehicles or vessels from an accident scene or the
515 removal and storage of vehicles or vessels in the event the
516 owner or operator is incapacitated, unavailable, leaves the
517 procurement of wrecker service to the law enforcement officer at
518 the scene, or otherwise does not consent to the removal of the
519 vehicle or vessel.

520 (c) Counties must establish maximum rates which may be
521 charged on the towing of vehicles or vessels from or
522 immobilization of vehicles or vessels on private property,

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523 removal and storage of wrecked or disabled vehicles or vessels
524 from an accident scene or for the removal and storage of
525 vehicles or vessels, in the event the owner or operator is
526 incapacitated, unavailable, leaves the procurement of wrecker
527 service to the law enforcement officer at the scene, or
528 otherwise does not consent to the removal of the vehicle or
529 vessel. However, if a municipality chooses to enact an ordinance
530 establishing the maximum rates for the towing or immobilization
531 of vehicles or vessels as described in paragraph (b), the
532 county's ordinance established under s. 125.0103 does ~~shall~~ not
533 apply within such municipality.

534 ~~(2) No law, ordinance, rule, or other measure which would~~
535 ~~have the effect of imposing controls on rents shall be adopted~~
536 ~~or maintained in effect except as provided herein and unless it~~
537 ~~is found and determined, as hereinafter provided, that such~~
538 ~~controls are necessary and proper to eliminate an existing~~
539 ~~housing emergency which is so grave as to constitute a serious~~
540 ~~menace to the general public.~~

541 ~~(3) Any law, ordinance, rule, or other measure which has~~
542 ~~the effect of imposing controls on rents shall terminate and~~
543 ~~expire within 1 year and shall not be extended or renewed except~~
544 ~~by the adoption of a new measure meeting all the requirements of~~
545 ~~this section.~~

546 ~~(4) Notwithstanding any other provisions of this section,~~
547 ~~no controls shall be imposed on rents for any accommodation used~~
548 ~~or offered for residential purposes as a seasonal or tourist~~
549 ~~unit, as a second housing unit, or on rents for dwelling units~~
550 ~~located in luxury apartment buildings. For the purposes of this~~
551 ~~section, a luxury apartment building is one wherein on January~~

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552 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
553 ~~dwelling units as stated in leases or rent lists existing on~~
554 ~~that date divided by the number of dwelling units exceeds \$250.~~

555 ~~(5) A~~ A ~~Ne~~ municipality, county, or other entity of local
556 government may not ~~shall~~ adopt or maintain in effect any law,
557 ordinance, rule, or other measure that ~~which~~ would have the
558 effect of imposing controls on rents ~~unless:~~

559 ~~(a) Such measure is duly adopted by the governing body of~~
560 ~~such entity of local government, after notice and public~~
561 ~~hearing, in accordance with all applicable provisions of the~~
562 ~~Florida and United States Constitutions, the charter or charters~~
563 ~~governing such entity of local government, this section, and any~~
564 ~~other applicable laws.~~

565 ~~(b) Such governing body makes and recites in such measure~~
566 ~~its findings establishing the existence in fact of a housing~~
567 ~~emergency so grave as to constitute a serious menace to the~~
568 ~~general public and that such controls are necessary and proper~~
569 ~~to eliminate such grave housing emergency.~~

570 ~~(c) Such measure is approved by the voters in such~~
571 ~~municipality, county, or other entity of local government.~~

572 ~~(6) In any court action brought to challenge the validity~~
573 ~~of rent control imposed pursuant to the provisions of this~~
574 ~~section, the evidentiary effect of any findings or recitations~~
575 ~~required by subsection (5) shall be limited to imposing upon any~~
576 ~~party challenging the validity of such measure the burden of~~
577 ~~going forward with the evidence, and the burden of proof (that~~
578 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
579 ~~to have the measure upheld.~~

580 (3) ~~(7)~~ Notwithstanding any other provisions of this

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581 section, municipalities, counties, or other entity of local
582 government may adopt and maintain in effect any law, ordinance,
583 rule, or other measure which is adopted for the purposes of
584 increasing the supply of affordable housing using land use
585 mechanisms such as inclusionary housing ordinances.

586 Section 7. Section 166.0451, Florida Statutes, is amended
587 to read:

588 166.0451 Disposition of municipal property for affordable
589 housing.—

590 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
591 thereafter, each municipality shall prepare an inventory list of
592 all real property within its jurisdiction to which the
593 municipality or any dependent special district within its
594 boundaries holds fee simple title which ~~that~~ is appropriate for
595 use as affordable housing. The inventory list must include the
596 address and legal description of each such property and specify
597 whether the property is vacant or improved. The governing body
598 of the municipality must review the inventory list at a public
599 hearing and may revise it at the conclusion of the public
600 hearing. Following the public hearing, the governing body of the
601 municipality shall adopt a resolution that includes an inventory
602 list of such property. Each municipality shall make the
603 inventory list publicly available on its website to encourage
604 potential development.

605 (2) The properties identified as appropriate for use as
606 affordable housing on the inventory list adopted by the
607 municipality may be used for affordable housing through a long-
608 term land lease requiring the development and maintenance of
609 affordable housing, offered for sale and the proceeds ~~may be~~

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610 used to purchase land for the development of affordable housing
611 or to increase the local government fund earmarked for
612 affordable housing, ~~or may be~~ sold with a restriction that
613 requires the development of the property as permanent affordable
614 housing, or ~~may be~~ donated to a nonprofit housing organization
615 for the construction of permanent affordable housing.
616 Alternatively, the municipality or special district may
617 otherwise make the property available for use for the production
618 and preservation of permanent affordable housing. For purposes
619 of this section, the term "affordable" has the same meaning as
620 in s. 420.0004(3).

621 (3) Municipalities are encouraged to adopt best practices
622 for surplus land programs, including, but not limited to:

623 (a) Establishing eligibility criteria for the receipt or
624 purchase of surplus land by developers;

625 (b) Making the process for requesting surplus lands
626 publicly available; and

627 (c) Ensuring long-term affordability through ground leases
628 by retaining the right of first refusal to purchase property
629 that would be sold or offered at market rate and by requiring
630 reversion of property not used for affordable housing within a
631 certain timeframe.

632 Section 8. Effective January 1, 2024, subsection (1) of
633 section 196.1978, Florida Statutes, is amended, and subsection
634 (3) is added to that section, to read:

635 196.1978 Affordable housing property exemption.—

636 (1) (a) Property used to provide affordable housing to
637 eligible persons as defined by s. 159.603 and natural persons or
638 families meeting the extremely-low-income, very-low-income, low-

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639 income, or moderate-income limits specified in s. 420.0004,
640 which is owned entirely by a nonprofit entity that is a
641 corporation not for profit, qualified as charitable under s.
642 501(c)(3) of the Internal Revenue Code and in compliance with
643 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
644 by an exempt entity and used for a charitable purpose, and those
645 portions of the affordable housing property that provide housing
646 to natural persons or families classified as extremely low
647 income, very low income, low income, or moderate income under s.
648 420.0004 are exempt from ad valorem taxation to the extent
649 authorized under s. 196.196. All property identified in this
650 subsection must comply with the criteria provided under s.
651 196.195 for determining exempt status and applied by property
652 appraisers on an annual basis. The Legislature intends that any
653 property owned by a limited liability company which is
654 disregarded as an entity for federal income tax purposes
655 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
656 as owned by its sole member. If the sole member of the limited
657 liability company that owns the property is also a limited
658 liability company that is disregarded as an entity for federal
659 income tax purposes pursuant to Treasury Regulation 301.7701-
660 3(b)(1)(ii), the Legislature intends that the property be
661 treated as owned by the sole member of the limited liability
662 company that owns the limited liability company that owns the
663 property. Units that are vacant and units that are occupied by
664 natural persons or families whose income no longer meets the
665 income limits of this subsection, but whose income met those
666 income limits at the time they became tenants, shall be treated
667 as portions of the affordable housing property exempt under this

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668 subsection if a recorded land use restriction agreement in favor
669 of the Florida Housing Finance Corporation or any other
670 governmental or quasi-governmental jurisdiction requires that
671 all residential units within the property be used in a manner
672 that qualifies for the exemption under this subsection and if
673 the units are being offered for rent.

674 (b) Land that is owned entirely by a nonprofit entity that
675 is a corporation not for profit, qualified as charitable under
676 s. 501(c)(3) of the Internal Revenue Code and in compliance with
677 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum
678 of 99 years for the purpose of, and is predominantly used for,
679 providing housing to natural persons or families meeting the
680 extremely-low-income, very-low-income, low-income, or moderate-
681 income limits specified in s. 420.0004 is exempt from ad valorem
682 taxation. For purposes of this paragraph, land is predominantly
683 used for qualifying purposes if the square footage of the
684 improvements on the land used to provide qualifying housing is
685 greater than 50 percent of the square footage of all
686 improvements on the land. This paragraph first applies to the
687 2024 tax roll and is repealed December 31, 2059.

688 (3)(a) As used in this subsection, the term:

689 1. "Corporation" means the Florida Housing Finance
690 Corporation.

691 2. "Newly constructed" means an improvement to real
692 property which was substantially completed within 5 years before
693 the date of an applicant's first submission of a request for
694 certification or an application for an exemption pursuant to
695 this section, whichever is earlier.

696 3. "Substantially completed" has the same meaning as in s.

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697 192.042(1).

698 (b) Notwithstanding ss. 196.195 and 196.196, portions of
699 property in a multifamily project are considered property used
700 for a charitable purpose and are eligible to receive an ad
701 valorem property tax exemption if such portions:

702 1. Provide affordable housing to natural persons or
703 families meeting the income limitations provided in paragraph
704 (d);

705 2. Are within a newly constructed multifamily project that
706 contains more than 70 units dedicated to housing natural persons
707 or families meeting the income limitations provided in paragraph
708 (d); and

709 3. Are rented for an amount that does not exceed the amount
710 as specified by the most recent multifamily rental programs
711 income and rent limit chart posted by the corporation and
712 derived from the Multifamily Tax Subsidy Projects Income Limits
713 published by the United States Department of Housing and Urban
714 Development or 90 percent of the fair market value rent as
715 determined by a rental market study meeting the requirements of
716 paragraph (m), whichever is less.

717 (c) If a unit that in the previous year qualified for the
718 exemption under this subsection and was occupied by a tenant is
719 vacant on January 1, the vacant unit is eligible for the
720 exemption if the use of the unit is restricted to providing
721 affordable housing that would otherwise meet the requirements of
722 this subsection and a reasonable effort is made to lease the
723 unit to eligible persons or families.

724 (d)1. Qualified property used to house natural persons or
725 families whose annual household income is greater than 80

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726 percent but not more than 120 percent of the median annual
727 adjusted gross income for households within the metropolitan
728 statistical area or, if not within a metropolitan statistical
729 area, within the county in which the person or family resides,
730 must receive an ad valorem property tax exemption of 75 percent
731 of the assessed value.

732 2. Qualified property used to house natural persons or
733 families whose annual household income does not exceed 80
734 percent of the median annual adjusted gross income for
735 households within the metropolitan statistical area or, if not
736 within a metropolitan statistical area, within the county in
737 which the person or family resides, is exempt from ad valorem
738 property taxes.

739 (e) To receive an exemption under this subsection, a
740 property owner must submit an application on a form prescribed
741 by the department by March 1 for the exemption, accompanied by a
742 certification notice from the corporation to the property
743 appraiser.

744 (f) To receive a certification notice, a property owner
745 must submit a request to the corporation for certification on a
746 form provided by the corporation which includes all of the
747 following:

748 1. The most recently completed rental market study meeting
749 the requirements of paragraph (m).

750 2. A list of the units for which the property owner seeks
751 an exemption.

752 3. The rent amount received by the property owner for each
753 unit for which the property owner seeks an exemption. If a unit
754 is vacant and qualifies for an exemption under paragraph (c),

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755 the property owner must provide evidence of the published rent
756 amount for each vacant unit.

757 4. A sworn statement, under penalty of perjury, from the
758 applicant restricting the property for a period of not less than
759 3 years to housing persons or families who meet the income
760 limitations under this subsection.

761 (g) The corporation shall review the request for
762 certification and certify property that meets the eligibility
763 criteria of this subsection. A determination by the corporation
764 regarding a request for certification does not constitute final
765 agency action pursuant to chapter 120.

766 1. If the corporation determines that the property meets
767 the eligibility criteria for an exemption under this subsection,
768 the corporation must send a certification notice to the property
769 owner and the property appraiser.

770 2. If the corporation determines that the property does not
771 meet the eligibility criteria, the corporation must notify the
772 property owner and include the reasons for such determination.

773 (h) The corporation shall post on its website the deadline
774 to submit a request for certification. The deadline must allow
775 adequate time for a property owner to submit a timely
776 application for exemption to the property appraiser.

777 (i) The property appraiser shall review the application and
778 determine if the applicant is entitled to an exemption. A
779 property appraiser may grant an exemption only for a property
780 for which the corporation has issued a certification notice.

781 (j) If the property appraiser determines that for any year
782 during the immediately previous 10 years a person who was not
783 entitled to an exemption under this subsection was granted such

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784 an exemption, the property appraiser must serve upon the owner a
785 notice of intent to record in the public records of the county a
786 notice of tax lien against any property owned by that person in
787 the county, and that property must be identified in the notice
788 of tax lien. Any property owned by the taxpayer and situated in
789 this state is subject to the taxes exempted by the improper
790 exemption, plus a penalty of 50 percent of the unpaid taxes for
791 each year and interest at a rate of 15 percent per annum. If an
792 exemption is improperly granted as a result of a clerical
793 mistake or an omission by the property appraiser, the property
794 owner improperly receiving the exemption may not be assessed a
795 penalty or interest.

796 (k) Units subject to an agreement with the corporation
797 pursuant to chapter 420 recorded in the official records of the
798 county in which the property is located to provide housing to
799 natural persons or families meeting the extremely-low-income,
800 very-low-income, or low-income limits specified in s. 420.0004
801 are not eligible for this exemption.

802 (l) Property receiving an exemption pursuant to s. 196.1979
803 is not eligible for this exemption.

804 (m) A rental market study submitted as required by
805 paragraph (f) must identify the fair market value rent of each
806 unit for which a property owner seeks an exemption. Only a
807 certified general appraiser as defined in s. 475.611 may issue a
808 rental market study. The certified general appraiser must be
809 independent of the property owner who requests the rental market
810 study. In preparing the rental market study, a certified general
811 appraiser shall comply with the standards of professional
812 practice pursuant to part II of chapter 475 and use comparable

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813 property within the same geographic area and of the same type as
814 the property for which the exemption is sought. A rental market
815 study must have been completed within 3 years before submission
816 of the application.

817 (n) The corporation may adopt rules to implement this
818 section.

819 (o) This subsection first applies to the 2024 tax roll and
820 is repealed December 31, 2059.

821 Section 9. Section 196.1979, Florida Statutes, is created
822 to read:

823 196.1979 County and municipal affordable housing property
824 exemption.—

825 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board
826 of county commissioners of a county or the governing body of a
827 municipality may adopt an ordinance to exempt those portions of
828 property used to provide affordable housing meeting the
829 requirements of this section. Such property is considered
830 property used for a charitable purpose. To be eligible for the
831 exemption, the portions of property:

832 1. Must be used to house natural persons or families whose
833 annual household income:

834 a. Is greater than 30 percent but not more than 60 percent
835 of the median annual adjusted gross income for households within
836 the metropolitan statistical area or, if not within a
837 metropolitan statistical area, within the county in which the
838 person or family resides; or

839 b. Does not exceed 30 percent of the median annual adjusted
840 gross income for households within the metropolitan statistical
841 area or, if not within a metropolitan statistical area, within

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842 the county in which the person or family resides;

843 2. Must be within a multifamily project containing 50 or
844 more residential units, at least 20 percent of which are used to
845 provide affordable housing that meets the requirements of this
846 section;

847 3. Must be rented for an amount no greater than the amount
848 as specified by the most recent multifamily rental programs
849 income and rent limit chart posted by the corporation and
850 derived from the Multifamily Tax Subsidy Projects Income Limits
851 published by the United States Department of Housing and Urban
852 Development or 90 percent of the fair market value rent as
853 determined by a rental market study meeting the requirements of
854 subsection (4), whichever is less;

855 4. May not have been cited for code violations on three or
856 more occasions in the 24 months before the submission of a tax
857 exemption application;

858 5. May not have any cited code violations that have not
859 been properly remedied by the property owner before the
860 submission of a tax exemption application; and

861 6. May not have any unpaid fines or charges relating to the
862 cited code violations. Payment of unpaid fines or charges before
863 a final determination on a property's qualification for an
864 exemption under this section will not exclude such property from
865 eligibility if the property otherwise complies with all other
866 requirements for the exemption.

867 (b) Qualified property may receive an ad valorem property
868 tax exemption of:

869 1. Up to 75 percent of the assessed value of each
870 residential unit used to provide affordable housing if fewer

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871 than 100 percent of the multifamily project's residential units
872 are used to provide affordable housing meeting the requirements
873 of this section.

874 2. Up to 100 percent of the assessed value if 100 percent
875 of the multifamily project's residential units are used to
876 provide affordable housing meeting the requirements of this
877 section.

878 (c) The board of county commissioners of the county or the
879 governing body of the municipality, as applicable, may choose to
880 adopt an ordinance that exempts property used to provide
881 affordable housing for natural persons or families meeting the
882 income limits of sub-subparagraph (a)1.a., natural persons or
883 families meeting the income limits of sub-subparagraph (a)1.b.,
884 or both.

885 (2) If a residential unit that in the previous year
886 qualified for the exemption under this section and was occupied
887 by a tenant is vacant on January 1, the vacant unit may qualify
888 for the exemption under this section if the use of the unit is
889 restricted to providing affordable housing that would otherwise
890 meet the requirements of this section and a reasonable effort is
891 made to lease the unit to eligible persons or families.

892 (3) An ordinance granting the exemption authorized by this
893 section must:

894 (a) Be adopted under the procedures for adoption of a
895 nonemergency ordinance by a board of county commissioners
896 specified in chapter 125 or by a municipal governing body
897 specified in chapter 166.

898 (b) Designate the local entity under the supervision of the
899 board of county commissioners or governing body of a

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900 municipality which must develop, receive, and review
901 applications for certification and develop notices of
902 determination of eligibility.

903 (c) Require the property owner to apply for certification
904 by the local entity in order to receive the exemption. The
905 application for certification must be on a form provided by the
906 local entity designated pursuant to paragraph (b) and include
907 all of the following:

908 1. The most recently completed rental market study meeting
909 the requirements of subsection (4).

910 2. A list of the units for which the property owner seeks
911 an exemption.

912 3. The rent amount received by the property owner for each
913 unit for which the property owner seeks an exemption. If a unit
914 is vacant and qualifies for an exemption under subsection (2),
915 the property owner must provide evidence of the published rent
916 amount for the vacant unit.

917 (d) Require the local entity to verify and certify property
918 that meets the requirements of the ordinance as qualified
919 property and forward the certification to the property owner and
920 the property appraiser. If the local entity denies the
921 exemption, it must notify the applicant and include reasons for
922 the denial.

923 (e) Require the eligible unit to meet the eligibility
924 criteria of paragraph (1) (a).

925 (f) Require the property owner to submit an application for
926 exemption, on a form prescribed by the department, accompanied
927 by the certification of qualified property, to the property
928 appraiser no later than March 1.

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929 (g) Specify that the exemption applies only to the taxes
930 levied by the unit of government granting the exemption.

931 (h) Specify that the property may not receive an exemption
932 authorized by this section after expiration or repeal of the
933 ordinance.

934 (i) Identify the percentage of the assessed value which is
935 exempted, subject to the percentage limitations in paragraph
936 (1) (b).

937 (j) Identify whether the exemption applies to natural
938 persons or families meeting the income limits of sub-
939 paragraph (1) (a) 1.a., natural persons or families meeting the
940 income limits of sub-paragraph (1) (a) 1.b., or both.

941 (k) Require that the deadline to submit an application for
942 certification be published on the county's or municipality's
943 website. The deadline must allow adequate time for a property
944 owner to make a timely application for exemption to the property
945 appraiser.

946 (l) Require the county or municipality to post on its
947 website a list of certified properties for the purpose of
948 facilitating access to affordable housing.

949 (4) A rental market study submitted as required by
950 paragraph (3) (c) must identify the fair market value rent of
951 each unit for which a property owner seeks an exemption. Only a
952 certified general appraiser, as defined in s. 475.611, may issue
953 a rental market study. The certified general appraiser must be
954 independent of the property owner who requests a rental market
955 study. In preparing the rental market study, a certified general
956 appraiser shall comply with the standards of professional
957 practice pursuant to part II of chapter 475 and use comparable

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958 property within the same geographic area and of the same type as
959 the property for which the exemption is sought. A rental market
960 study must have been completed within 3 years before submission
961 of the application.

962 (5) An ordinance adopted under this section must expire
963 before the fourth January 1 after adoption; however, the board
964 of county commissioners or the governing body of the
965 municipality may adopt a new ordinance to renew the exemption.
966 The board of county commissioners or the governing body of the
967 municipality shall deliver a copy of an ordinance adopted under
968 this section to the department and the property appraiser within
969 10 days after its adoption. If the ordinance expires or is
970 repealed, the board of county commissioners or the governing
971 body of the municipality must notify the department and the
972 property appraiser within 10 days after its expiration or
973 repeal.

974 (6) If the property appraiser determines that for any year
975 during the immediately previous 10 years a person who was not
976 entitled to an exemption under this section was granted such an
977 exemption, the property appraiser must serve upon the owner a
978 notice of intent to record in the public records of the county a
979 notice of tax lien against any property owned by that person in
980 the county, and that property must be identified in the notice
981 of tax lien. Any property owned by the taxpayer and situated in
982 this state is subject to the taxes exempted by the improper
983 exemption, plus a penalty of 50 percent of the unpaid taxes for
984 each year and interest at a rate of 15 percent per annum. If an
985 exemption is improperly granted as a result of a clerical
986 mistake or an omission by the property appraiser, the property

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987 owner improperly receiving the exemption may not be assessed a
988 penalty or interest.

989 (7) This section first applies to the 2024 tax roll.

990 Section 10. Section 201.15, Florida Statutes, is amended to
991 read:

992 201.15 Distribution of taxes collected.—All taxes collected
993 under this chapter are hereby pledged and shall be first made
994 available to make payments when due on bonds issued pursuant to
995 s. 215.618 or s. 215.619, or any other bonds authorized to be
996 issued on a parity basis with such bonds. Such pledge and
997 availability for the payment of these bonds shall have priority
998 over any requirement for the ~~payment of service charges or costs~~
999 of collection and enforcement under this section. ~~All taxes~~
1000 ~~collected under this chapter, except taxes distributed to the~~
1001 ~~Land Acquisition Trust Fund pursuant to subsections (1) and (2),~~
1002 ~~are subject to the service charge imposed in s. 215.20(1).~~

1003 Before distribution pursuant to this section, the Department of
1004 Revenue shall deduct amounts necessary to pay the costs of the
1005 collection and enforcement of the tax levied by this chapter.
1006 The costs ~~and service charge~~ may not be levied against any
1007 portion of taxes pledged to debt service on bonds to the extent
1008 that the costs ~~and service charge~~ are required to pay any
1009 amounts relating to the bonds. All of the costs of the
1010 collection and enforcement of the tax levied by this chapter ~~and~~
1011 ~~the service charge~~ shall be available and transferred to the
1012 extent necessary to pay debt service and any other amounts
1013 payable with respect to bonds authorized before January 1, 2017,
1014 secured by revenues distributed pursuant to this section. All
1015 taxes remaining after deduction of costs shall be distributed as

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1016 follows:

1017 (1) Amounts necessary to make payments on bonds issued
1018 pursuant to s. 215.618 or s. 215.619, as provided under
1019 paragraphs (3)(a) and (b), or on any other bonds authorized to
1020 be issued on a parity basis with such bonds shall be deposited
1021 into the Land Acquisition Trust Fund.

1022 (2) If the amounts deposited pursuant to subsection (1) are
1023 less than 33 percent of all taxes collected after first
1024 deducting the costs of collection, an amount equal to 33 percent
1025 of all taxes collected after first deducting the costs of
1026 collection, minus the amounts deposited pursuant to subsection
1027 (1), shall be deposited into the Land Acquisition Trust Fund.

1028 (3) Amounts on deposit in the Land Acquisition Trust Fund
1029 shall be used in the following order:

1030 (a) Payment of debt service or funding of debt service
1031 reserve funds, rebate obligations, or other amounts payable with
1032 respect to Florida Forever bonds issued pursuant to s. 215.618.
1033 The amount used for such purposes may not exceed \$300 million in
1034 each fiscal year. It is the intent of the Legislature that all
1035 bonds issued to fund the Florida Forever Act be retired by
1036 December 31, 2040. Except for bonds issued to refund previously
1037 issued bonds, no series of bonds may be issued pursuant to this
1038 paragraph unless such bonds are approved and the debt service
1039 for the remainder of the fiscal year in which the bonds are
1040 issued is specifically appropriated in the General
1041 Appropriations Act or other law with respect to bonds issued for
1042 the purposes of s. 373.4598.

1043 (b) Payment of debt service or funding of debt service
1044 reserve funds, rebate obligations, or other amounts due with

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1045 respect to Everglades restoration bonds issued pursuant to s.
1046 215.619. Taxes distributed under paragraph (a) and this
1047 paragraph must be collectively distributed on a pro rata basis
1048 when the available moneys under this subsection are not
1049 sufficient to cover the amounts required under paragraph (a) and
1050 this paragraph.

1051
1052 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
1053 and ratably secured by moneys distributable to the Land
1054 Acquisition Trust Fund.

1055 (4) After the required distributions to the Land
1056 Acquisition Trust Fund pursuant to subsections (1) and (2), the
1057 lesser of 8 percent of the remainder or \$150 million in each
1058 fiscal year shall be paid into the State Treasury to the credit
1059 of the State Housing Trust Fund and shall be expended pursuant
1060 to s. 420.50871. If 8 percent of the remainder is greater than
1061 \$150 million in any fiscal year, the difference between 8
1062 percent of the remainder and \$150 million shall be paid into the
1063 State Treasury to the credit of the General Revenue Fund. ~~and~~
1064 ~~deduction of the service charge imposed pursuant to s.~~

1065 ~~215.20(1)~~, The remainder shall be distributed as follows:

1066 (a) The lesser of 20.5453 percent of the remainder or
1067 \$466.75 million in each fiscal year shall be paid into the State
1068 Treasury to the credit of the State Transportation Trust Fund.
1069 Notwithstanding any other law, the amount credited to the State
1070 Transportation Trust Fund shall be used for:

1071 1. Capital funding for the New Starts Transit Program,
1072 authorized by Title 49, U.S.C. s. 5309 and specified in s.
1073 341.051, in the amount of 10 percent of the funds;

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1074 2. The Small County Outreach Program specified in s.
1075 339.2818, in the amount of 10 percent of the funds;

1076 3. The Strategic Intermodal System specified in ss. 339.61,
1077 339.62, 339.63, and 339.64, in the amount of 75 percent of the
1078 funds after deduction of the payments required pursuant to
1079 subparagraphs 1. and 2.; and

1080 4. The Transportation Regional Incentive Program specified
1081 in s. 339.2819, in the amount of 25 percent of the funds after
1082 deduction of the payments required pursuant to subparagraphs 1.
1083 and 2. The first \$60 million of the funds allocated pursuant to
1084 this subparagraph shall be allocated annually to the Florida
1085 Rail Enterprise for the purposes established in s. 341.303(5).

1086 (b) The lesser of 0.1456 percent of the remainder or \$3.25
1087 million in each fiscal year shall be paid into the State
1088 Treasury to the credit of the Grants and Donations Trust Fund in
1089 the Department of Economic Opportunity to fund technical
1090 assistance to local governments.

1091
1092 Moneys distributed pursuant to paragraphs (a) and (b) may not be
1093 pledged for debt service unless such pledge is approved by
1094 referendum of the voters.

1095 (c) An amount equaling 4.5 percent of the remainder in each
1096 fiscal year shall be paid into the State Treasury to the credit
1097 of the State Housing Trust Fund. The funds shall be used as
1098 follows:

1099 1. Half of that amount shall be used for the purposes for
1100 which the State Housing Trust Fund was created and exists by
1101 law.

1102 2. Half of that amount shall be paid into the State

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1103 Treasury to the credit of the Local Government Housing Trust
1104 Fund and used for the purposes for which the Local Government
1105 Housing Trust Fund was created and exists by law.

1106 (d) An amount equaling 5.20254 percent of the remainder in
1107 each fiscal year shall be paid into the State Treasury to the
1108 credit of the State Housing Trust Fund. Of such funds:

1109 1. Twelve and one-half percent of that amount shall be
1110 deposited into the State Housing Trust Fund and expended by the
1111 Department of Economic Opportunity and the Florida Housing
1112 Finance Corporation for the purposes for which the State Housing
1113 Trust Fund was created and exists by law.

1114 2. Eighty-seven and one-half percent of that amount shall
1115 be distributed to the Local Government Housing Trust Fund and
1116 used for the purposes for which the Local Government Housing
1117 Trust Fund was created and exists by law. Funds from this
1118 category may also be used to provide for state and local
1119 services to assist the homeless.

1120 (e) The lesser of 0.017 percent of the remainder or
1121 \$300,000 in each fiscal year shall be paid into the State
1122 Treasury to the credit of the General Inspection Trust Fund to
1123 be used to fund oyster management and restoration programs as
1124 provided in s. 379.362(3).

1125 (f) A total of \$75 million shall be paid into the State
1126 Treasury to the credit of the State Economic Enhancement and
1127 Development Trust Fund within the Department of Economic
1128 Opportunity.

1129 (g) An amount equaling 5.4175 percent of the remainder
1130 shall be paid into the Resilient Florida Trust Fund to be used
1131 for the purposes for which the Resilient Florida Trust Fund was

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1132 created and exists by law. Funds may be used for planning and
1133 project grants.

1134 (h) An amount equaling 5.4175 percent of the remainder
1135 shall be paid into the Water Protection and Sustainability
1136 Program Trust Fund to be used to fund wastewater grants as
1137 specified in s. 403.0673.

1138 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
1139 to the State Housing Trust Fund and expended pursuant to s.
1140 420.50871 and funds distributed to the State Housing Trust Fund
1141 and the Local Government Housing Trust Fund pursuant to
1142 paragraphs (4)(c) and (d) ~~paragraph (4)(e)~~ may not be
1143 transferred to the General Revenue Fund in the General
1144 Appropriations Act.

1145 (6) After the distributions provided in the preceding
1146 subsections, any remaining taxes shall be paid into the State
1147 Treasury to the credit of the General Revenue Fund.

1148 Section 11. The amendments made by this act to s. 201.15,
1149 Florida Statutes, expire on July 1, 2033, and the text of that
1150 section shall revert to that in existence on June 30, 2023,
1151 except that any amendments to such text enacted other than by
1152 this act must be preserved and continue to operate to the extent
1153 that such amendments are not dependent upon the portions of the
1154 text which expire pursuant to this section.

1155 Section 12. Paragraph (p) of subsection (5) of section
1156 212.08, Florida Statutes, is amended, and paragraph (v) is added
1157 to that subsection, to read:

1158 212.08 Sales, rental, use, consumption, distribution, and
1159 storage tax; specified exemptions.—The sale at retail, the
1160 rental, the use, the consumption, the distribution, and the

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1161 storage to be used or consumed in this state of the following
1162 are hereby specifically exempt from the tax imposed by this
1163 chapter.

1164 (5) EXEMPTIONS; ACCOUNT OF USE.—

1165 (p) *Community contribution tax credit for donations.*—

1166 1. Authorization.—Persons who are registered with the
1167 department under s. 212.18 to collect or remit sales or use tax
1168 and who make donations to eligible sponsors are eligible for tax
1169 credits against their state sales and use tax liabilities as
1170 provided in this paragraph:

1171 a. The credit shall be computed as 50 percent of the
1172 person's approved annual community contribution.

1173 b. The credit shall be granted as a refund against state
1174 sales and use taxes reported on returns and remitted in the 12
1175 months preceding the date of application to the department for
1176 the credit as required in sub-subparagraph 3.c. If the annual
1177 credit is not fully used through such refund because of
1178 insufficient tax payments during the applicable 12-month period,
1179 the unused amount may be included in an application for a refund
1180 made pursuant to sub-subparagraph 3.c. in subsequent years
1181 against the total tax payments made for such year. Carryover
1182 credits may be applied for a 3-year period without regard to any
1183 time limitation that would otherwise apply under s. 215.26.

1184 c. A person may not receive more than \$200,000 in annual
1185 tax credits for all approved community contributions made in any
1186 one year.

1187 d. All proposals for the granting of the tax credit require
1188 the prior approval of the Department of Economic Opportunity.

1189 e. The total amount of tax credits which may be granted for

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1190 all programs approved under this paragraph and ss. 220.183 and
1191 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal
1192 year and in each fiscal year thereafter for projects that
1193 provide housing opportunities for persons with special needs or
1194 homeownership opportunities for low-income households or very-
1195 low-income households and \$4.5 million in the 2022-2023 fiscal
1196 year and in each fiscal year thereafter for all other projects.
1197 As used in this paragraph, the term "person with special needs"
1198 has the same meaning as in s. 420.0004 and the terms "low-income
1199 person," "low-income household," "very-low-income person," and
1200 "very-low-income household" have the same meanings as in s.
1201 420.9071.

1202 f. A person who is eligible to receive the credit provided
1203 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1204 credit only under one section of the person's choice.

1205 2. Eligibility requirements.—

1206 a. A community contribution by a person must be in the
1207 following form:

1208 (I) Cash or other liquid assets;

1209 (II) Real property, including 100 percent ownership of a
1210 real property holding company;

1211 (III) Goods or inventory; or

1212 (IV) Other physical resources identified by the Department
1213 of Economic Opportunity.

1214
1215 For purposes of this sub-subparagraph, the term "real property
1216 holding company" means a Florida entity, such as a Florida
1217 limited liability company, that is wholly owned by the person;
1218 is the sole owner of real property, as defined in s.

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1219 192.001(12), located in this ~~the~~ state; is disregarded as an
1220 entity for federal income tax purposes pursuant to 26 C.F.R. s.
1221 301.7701-3(b)(1)(ii); and at the time of contribution to an
1222 eligible sponsor, has no material assets other than the real
1223 property and any other property that qualifies as a community
1224 contribution.

1225 b. All community contributions must be reserved exclusively
1226 for use in a project. As used in this sub-subparagraph, the term
1227 "project" means activity undertaken by an eligible sponsor which
1228 is designed to construct, improve, or substantially rehabilitate
1229 housing that is affordable to low-income households or very-low-
1230 income households; designed to provide housing opportunities for
1231 persons with special needs; designed to provide commercial,
1232 industrial, or public resources and facilities; or designed to
1233 improve entrepreneurial and job-development opportunities for
1234 low-income persons. A project may be the investment necessary to
1235 increase access to high-speed broadband capability in a rural
1236 community that had an enterprise zone designated pursuant to
1237 chapter 290 as of May 1, 2015, including projects that result in
1238 improvements to communications assets that are owned by a
1239 business. A project may include the provision of museum
1240 educational programs and materials that are directly related to
1241 a project approved between January 1, 1996, and December 31,
1242 1999, and located in an area which was in an enterprise zone
1243 designated pursuant to s. 290.0065 as of May 1, 2015. This
1244 paragraph does not preclude projects that propose to construct
1245 or rehabilitate housing for low-income households or very-low-
1246 income households on scattered sites or housing opportunities
1247 for persons with special needs. With respect to housing,

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1248 contributions may be used to pay the following eligible special
1249 needs, low-income, and very-low-income housing-related
1250 activities:

1251 (I) Project development impact and management fees for
1252 special needs, low-income, or very-low-income housing projects;

1253 (II) Down payment and closing costs for persons with
1254 special needs, low-income persons, and very-low-income persons;

1255 (III) Administrative costs, including housing counseling
1256 and marketing fees, not to exceed 10 percent of the community
1257 contribution, directly related to special needs, low-income, or
1258 very-low-income projects; and

1259 (IV) Removal of liens recorded against residential property
1260 by municipal, county, or special district local governments if
1261 satisfaction of the lien is a necessary precedent to the
1262 transfer of the property to a low-income person or very-low-
1263 income person for the purpose of promoting home ownership.
1264 Contributions for lien removal must be received from a
1265 nonrelated third party.

1266 c. The project must be undertaken by an "eligible sponsor,"
1267 which includes:

1268 (I) A community action program;

1269 (II) A nonprofit community-based development organization
1270 whose mission is the provision of housing for persons with
1271 special needs, low-income households, or very-low-income
1272 households or increasing entrepreneurial and job-development
1273 opportunities for low-income persons;

1274 (III) A neighborhood housing services corporation;

1275 (IV) A local housing authority created under chapter 421;

1276 (V) A community redevelopment agency created under s.

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1277 163.356;
1278 (VI) A historic preservation district agency or
1279 organization;
1280 (VII) A local workforce development board;
1281 (VIII) A direct-support organization as provided in s.
1282 1009.983;
1283 (IX) An enterprise zone development agency created under s.
1284 290.0056;
1285 (X) A community-based organization incorporated under
1286 chapter 617 which is recognized as educational, charitable, or
1287 scientific pursuant to s. 501(c) (3) of the Internal Revenue Code
1288 and whose bylaws and articles of incorporation include
1289 affordable housing, economic development, or community
1290 development as the primary mission of the corporation;
1291 (XI) Units of local government;
1292 (XII) Units of state government; or
1293 (XIII) Any other agency that the Department of Economic
1294 Opportunity designates by rule.
1295
1296 A contributing person may not have a financial interest in the
1297 eligible sponsor.
1298 d. The project must be located in an area which was in an
1299 enterprise zone designated pursuant to chapter 290 as of May 1,
1300 2015, or a Front Porch Florida Community, unless the project
1301 increases access to high-speed broadband capability in a rural
1302 community that had an enterprise zone designated pursuant to
1303 chapter 290 as of May 1, 2015, but is physically located outside
1304 the designated rural zone boundaries. Any project designed to
1305 construct or rehabilitate housing for low-income households or

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1306 very-low-income households or housing opportunities for persons
1307 with special needs is exempt from the area requirement of this
1308 sub-subparagraph.

1309 e.(I) If, during the first 10 business days of the state
1310 fiscal year, eligible tax credit applications for projects that
1311 provide housing opportunities for persons with special needs or
1312 homeownership opportunities for low-income households or very-
1313 low-income households are received for less than the annual tax
1314 credits available for those projects, the Department of Economic
1315 Opportunity shall grant tax credits for those applications and
1316 grant remaining tax credits on a first-come, first-served basis
1317 for subsequent eligible applications received before the end of
1318 the state fiscal year. If, during the first 10 business days of
1319 the state fiscal year, eligible tax credit applications for
1320 projects that provide housing opportunities for persons with
1321 special needs or homeownership opportunities for low-income
1322 households or very-low-income households are received for more
1323 than the annual tax credits available for those projects, the
1324 Department of Economic Opportunity shall grant the tax credits
1325 for those applications as follows:

1326 (A) If tax credit applications submitted for approved
1327 projects of an eligible sponsor do not exceed \$200,000 in total,
1328 the credits shall be granted in full if the tax credit
1329 applications are approved.

1330 (B) If tax credit applications submitted for approved
1331 projects of an eligible sponsor exceed \$200,000 in total, the
1332 amount of tax credits granted pursuant to sub-sub-sub-
1333 subparagraph (A) shall be subtracted from the amount of
1334 available tax credits, and the remaining credits shall be

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1335 granted to each approved tax credit application on a pro rata
1336 basis.

1337 (II) If, during the first 10 business days of the state
1338 fiscal year, eligible tax credit applications for projects other
1339 than those that provide housing opportunities for persons with
1340 special needs or homeownership opportunities for low-income
1341 households or very-low-income households are received for less
1342 than the annual tax credits available for those projects, the
1343 Department of Economic Opportunity shall grant tax credits for
1344 those applications and shall grant remaining tax credits on a
1345 first-come, first-served basis for subsequent eligible
1346 applications received before the end of the state fiscal year.
1347 If, during the first 10 business days of the state fiscal year,
1348 eligible tax credit applications for projects other than those
1349 that provide housing opportunities for persons with special
1350 needs or homeownership opportunities for low-income households
1351 or very-low-income households are received for more than the
1352 annual tax credits available for those projects, the Department
1353 of Economic Opportunity shall grant the tax credits for those
1354 applications on a pro rata basis.

1355 3. Application requirements.—

1356 a. An eligible sponsor seeking to participate in this
1357 program must submit a proposal to the Department of Economic
1358 Opportunity which sets forth the name of the sponsor, a
1359 description of the project, and the area in which the project is
1360 located, together with such supporting information as is
1361 prescribed by rule. The proposal must also contain a resolution
1362 from the local governmental unit in which the project is located
1363 certifying that the project is consistent with local plans and

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1364 regulations.

1365 b. A person seeking to participate in this program must
1366 submit an application for tax credit to the Department of
1367 Economic Opportunity which sets forth the name of the sponsor; a
1368 description of the project; and the type, value, and purpose of
1369 the contribution. The sponsor shall verify, in writing, the
1370 terms of the application and indicate its receipt of the
1371 contribution, and such verification must accompany the
1372 application for tax credit. The person must submit a separate
1373 tax credit application to the Department of Economic Opportunity
1374 for each individual contribution that it makes to each
1375 individual project.

1376 c. A person who has received notification from the
1377 Department of Economic Opportunity that a tax credit has been
1378 approved must apply to the department to receive the refund.
1379 Application must be made on the form prescribed for claiming
1380 refunds of sales and use taxes and be accompanied by a copy of
1381 the notification. A person may submit only one application for
1382 refund to the department within a 12-month period.

1383 4. Administration.—

1384 a. The Department of Economic Opportunity may adopt rules
1385 necessary to administer this paragraph, including rules for the
1386 approval or disapproval of proposals by a person.

1387 b. The decision of the Department of Economic Opportunity
1388 must be in writing, and, if approved, the notification shall
1389 state the maximum credit allowable to the person. Upon approval,
1390 the Department of Economic Opportunity shall transmit a copy of
1391 the decision to the department.

1392 c. The Department of Economic Opportunity shall

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1393 periodically monitor all projects in a manner consistent with
1394 available resources to ensure that resources are used in
1395 accordance with this paragraph; however, each project must be
1396 reviewed at least once every 2 years.

1397 d. The Department of Economic Opportunity shall, in
1398 consultation with the statewide and regional housing and
1399 financial intermediaries, market the availability of the
1400 community contribution tax credit program to community-based
1401 organizations.

1402 (v) Building materials used in construction of affordable
1403 housing units.—

1404 1. As used in this paragraph, the term:

1405 a. "Affordable housing development" means property that has
1406 units subject to an agreement with the Florida Housing Finance
1407 Corporation pursuant to chapter 420 recorded in the official
1408 records of the county in which the property is located to
1409 provide affordable housing to natural persons or families
1410 meeting the extremely-low-income, very-low-income, or low-income
1411 limits specified in s. 420.0004.

1412 b. "Building materials" means tangible personal property
1413 that becomes a component part of eligible residential units in
1414 an affordable housing development. The term includes appliances
1415 and does not include plants, landscaping, fencing, and
1416 hardscaping.

1417 c. "Eligible residential units" means newly constructed
1418 units within an affordable housing development which are
1419 restricted under the land use restriction agreement.

1420 d. "Newly constructed" means improvements to real property
1421 which did not previously exist or the construction of a new

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1422 improvement where an old improvement was removed. The term does
1423 not include the renovation, restoration, rehabilitation,
1424 modification, alteration, or expansion of buildings already
1425 located on the parcel on which the eligible residential unit is
1426 built.

1427 e. "Real property" has the same meaning as provided in s.
1428 192.001(12).

1429 f. "Substantially completed" has the same meaning as in s.
1430 192.042(1).

1431 2. Building materials used in eligible residential units
1432 are exempt from the tax imposed by this chapter if an owner
1433 demonstrates to the satisfaction of the department that the
1434 requirements of this paragraph have been met. Except as provided
1435 in subparagraph 3., this exemption inures to the owner at the
1436 time an eligible residential unit is substantially completed,
1437 but only through a refund of previously paid taxes. To receive a
1438 refund pursuant to this paragraph, the owner of the eligible
1439 residential units must file an application with the department.
1440 The application must include all of the following:

1441 a. The name and address of the person claiming the refund.

1442 b. An address and assessment roll parcel number of the real
1443 property that was improved for which a refund of previously paid
1444 taxes is being sought.

1445 c. A description of the eligible residential units for
1446 which a refund of previously paid taxes is being sought,
1447 including the number of such units.

1448 d. A copy of a valid building permit issued by the county
1449 or municipal building department for the eligible residential
1450 units.

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1451 e. A sworn statement, under penalty of perjury, from the
1452 general contractor licensed in this state with whom the owner
1453 contracted to build the eligible residential units which
1454 specifies the building materials, the actual cost of the
1455 building materials, and the amount of sales tax paid in this
1456 state on the building materials, and which states that the
1457 improvement to the real property was newly constructed. If a
1458 general contractor was not used, the owner must make the sworn
1459 statement required by this sub-subparagraph. Copies of the
1460 invoices evidencing the actual cost of the building materials
1461 and the amount of sales tax paid on such building materials must
1462 be attached to the sworn statement provided by the general
1463 contractor or by the owner. If copies of such invoices are not
1464 attached, the cost of the building materials is deemed to be an
1465 amount equal to 40 percent of the increase in the final assessed
1466 value of the eligible residential units for ad valorem tax
1467 purposes less the most recent assessed value of land for the
1468 units.

1469 f. A certification by the local building code inspector
1470 that the eligible residential unit is substantially completed.

1471 g. A copy of the land use restriction agreement with the
1472 Florida Housing Finance Corporation for the eligible residential
1473 units.

1474 3. The exemption under this paragraph inures to a
1475 municipality, county, other governmental unit or agency, or
1476 nonprofit community-based organization through a refund of
1477 previously paid taxes if the building materials are paid for
1478 from the funds of a community development block grant, the State
1479 Housing Initiatives Partnership Program, or a similar grant or

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1480 loan program. To receive a refund, a municipality, county, other
1481 governmental unit or agency, or nonprofit community-based
1482 organization must submit an application that includes the same
1483 information required under subparagraph 2. In addition, the
1484 applicant must include a sworn statement signed by the chief
1485 executive officer of the municipality, county, other
1486 governmental unit or agency, or nonprofit community-based
1487 organization seeking a refund which states that the building
1488 materials for which a refund is sought were funded by a
1489 community development block grant, the State Housing Initiatives
1490 Partnership Program, or a similar grant or loan program.

1491 4. The person seeking a refund must submit an application
1492 for refund to the department within 6 months after the eligible
1493 residential unit is deemed to be substantially completed by the
1494 local building code inspector or by November 1 after the
1495 improved property is first subject to assessment.

1496 5. Only one exemption through a refund of previously paid
1497 taxes may be claimed for any eligible residential unit. A refund
1498 may not be granted unless the amount to be refunded exceeds
1499 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1500 percent of the Florida sales or use tax paid on the cost of
1501 building materials as determined pursuant to sub-subparagraph
1502 2.e. The department shall issue a refund within 30 days after it
1503 formally approves a refund application.

1504 6. The department may adopt rules governing the manner and
1505 format of refund applications and may establish guidelines as to
1506 the requisites for an affirmative showing of qualification for
1507 exemption under this paragraph.

1508 7. This exemption under this paragraph applies to sales of

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1509 building materials that occur on or after July 1, 2023.

1510 Section 13. Subsection (24) is added to section 213.053,
1511 Florida Statutes, to read:

1512 213.053 Confidentiality and information sharing.—

1513 (24) The department may make available to the Florida
1514 Housing Finance Corporation, exclusively for official purposes,
1515 information for the purpose of administering the Live Local
1516 Program pursuant to s. 420.50872.

1517 Section 14. Section 215.212, Florida Statutes, is created
1518 to read:

1519 215.212 Service charge elimination.—

1520 (1) Notwithstanding s. 215.20(1), the service charge
1521 provided in s. 215.20(1) may not be deducted from the proceeds
1522 of the taxes distributed under s. 201.15.

1523 (2) This section is repealed July 1, 2033.

1524 Section 15. Paragraph (i) of subsection (1) of section
1525 215.22, Florida Statutes, is amended to read:

1526 215.22 Certain income and certain trust funds exempt.—

1527 (1) The following income of a revenue nature or the
1528 following trust funds shall be exempt from the appropriation
1529 required by s. 215.20(1):

1530 (i) ~~Bond proceeds or revenues dedicated for bond repayment,~~
1531 ~~except for the Documentary Stamp Clearing Trust Fund~~
1532 ~~administered by the Department of Revenue.~~

1533 Section 16. The amendment made by this act to s. 215.22,
1534 Florida Statutes, expires on July 1, 2033, and the text of that
1535 section shall revert to that in existence on June 30, 2023,
1536 except that any amendments to such text enacted other than by
1537 this act must be preserved and continue to operate to the extent

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1538 that such amendments are not dependent upon the portions of the
1539 text which expire pursuant to this section.

1540 Section 17. Subsection (8) of section 220.02, Florida
1541 Statutes, is amended to read:

1542 220.02 Legislative intent.—

1543 (8) It is the intent of the Legislature that credits
1544 against either the corporate income tax or the franchise tax be
1545 applied in the following order: those enumerated in s. 631.828,
1546 those enumerated in s. 220.191, those enumerated in s. 220.181,
1547 those enumerated in s. 220.183, those enumerated in s. 220.182,
1548 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1549 those enumerated in s. 220.184, those enumerated in s. 220.186,
1550 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1551 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1552 those enumerated in s. 220.1876, those enumerated in s.
1553 220.1877, those enumerated in s. 220.1878, those enumerated in
1554 s. 220.193, those enumerated in s. 288.9916, those enumerated in
1555 s. 220.1899, those enumerated in s. 220.194, those enumerated in
1556 s. 220.196, those enumerated in s. 220.198, and those enumerated
1557 in s. 220.1915.

1558 Section 18. Paragraph (a) of subsection (1) of section
1559 220.13, Florida Statutes, is amended to read:

1560 220.13 "Adjusted federal income" defined.—

1561 (1) The term "adjusted federal income" means an amount
1562 equal to the taxpayer's taxable income as defined in subsection
1563 (2), or such taxable income of more than one taxpayer as
1564 provided in s. 220.131, for the taxable year, adjusted as
1565 follows:

1566 (a) *Additions.*—There shall be added to such taxable income:

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1567 1.a. The amount of any tax upon or measured by income,
1568 excluding taxes based on gross receipts or revenues, paid or
1569 accrued as a liability to the District of Columbia or any state
1570 of the United States which is deductible from gross income in
1571 the computation of taxable income for the taxable year.

1572 b. Notwithstanding sub-subparagraph a., if a credit taken
1573 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
1574 is added to taxable income in a previous taxable year under
1575 subparagraph 11. and is taken as a deduction for federal tax
1576 purposes in the current taxable year, the amount of the
1577 deduction allowed shall not be added to taxable income in the
1578 current year. The exception in this sub-subparagraph is intended
1579 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
1580 220.1877, or s. 220.1878 is added in the applicable taxable year
1581 and does not result in a duplicate addition in a subsequent
1582 year.

1583 2. The amount of interest which is excluded from taxable
1584 income under s. 103(a) of the Internal Revenue Code or any other
1585 federal law, less the associated expenses disallowed in the
1586 computation of taxable income under s. 265 of the Internal
1587 Revenue Code or any other law, excluding 60 percent of any
1588 amounts included in alternative minimum taxable income, as
1589 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1590 taxpayer pays tax under s. 220.11(3).

1591 3. In the case of a regulated investment company or real
1592 estate investment trust, an amount equal to the excess of the
1593 net long-term capital gain for the taxable year over the amount
1594 of the capital gain dividends attributable to the taxable year.

1595 4. That portion of the wages or salaries paid or incurred

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1596 for the taxable year which is equal to the amount of the credit
1597 allowable for the taxable year under s. 220.181. This
1598 subparagraph shall expire on the date specified in s. 290.016
1599 for the expiration of the Florida Enterprise Zone Act.

1600 5. That portion of the ad valorem school taxes paid or
1601 incurred for the taxable year which is equal to the amount of
1602 the credit allowable for the taxable year under s. 220.182. This
1603 subparagraph shall expire on the date specified in s. 290.016
1604 for the expiration of the Florida Enterprise Zone Act.

1605 6. The amount taken as a credit under s. 220.195 which is
1606 deductible from gross income in the computation of taxable
1607 income for the taxable year.

1608 7. That portion of assessments to fund a guaranty
1609 association incurred for the taxable year which is equal to the
1610 amount of the credit allowable for the taxable year.

1611 8. In the case of a nonprofit corporation which holds a
1612 pari-mutuel permit and which is exempt from federal income tax
1613 as a farmers' cooperative, an amount equal to the excess of the
1614 gross income attributable to the pari-mutuel operations over the
1615 attributable expenses for the taxable year.

1616 9. The amount taken as a credit for the taxable year under
1617 s. 220.1895.

1618 10. Up to nine percent of the eligible basis of any
1619 designated project which is equal to the credit allowable for
1620 the taxable year under s. 220.185.

1621 11. Any amount taken as a credit for the taxable year under
1622 s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The
1623 addition in this subparagraph is intended to ensure that the
1624 same amount is not allowed for the tax purposes of this state as

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1625 both a deduction from income and a credit against the tax. This
1626 addition is not intended to result in adding the same expense
1627 back to income more than once.

1628 12. The amount taken as a credit for the taxable year under
1629 s. 220.193.

1630 13. Any portion of a qualified investment, as defined in s.
1631 288.9913, which is claimed as a deduction by the taxpayer and
1632 taken as a credit against income tax pursuant to s. 288.9916.

1633 14. The costs to acquire a tax credit pursuant to s.
1634 288.1254(5) that are deducted from or otherwise reduce federal
1635 taxable income for the taxable year.

1636 15. The amount taken as a credit for the taxable year
1637 pursuant to s. 220.194.

1638 16. The amount taken as a credit for the taxable year under
1639 s. 220.196. The addition in this subparagraph is intended to
1640 ensure that the same amount is not allowed for the tax purposes
1641 of this state as both a deduction from income and a credit
1642 against the tax. The addition is not intended to result in
1643 adding the same expense back to income more than once.

1644 17. The amount taken as a credit for the taxable year
1645 pursuant to s. 220.198.

1646 18. The amount taken as a credit for the taxable year
1647 pursuant to s. 220.1915.

1648 Section 19. Paragraph (c) of subsection (1) of section
1649 220.183, Florida Statutes, is amended to read:

1650 220.183 Community contribution tax credit.—

1651 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1652 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1653 SPENDING.—

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1654 (c) The total amount of tax credit which may be granted for
1655 all programs approved under this section and ss. 212.08(5)(p)
1656 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
1657 fiscal year and in each fiscal year thereafter for projects that
1658 provide housing opportunities for persons with special needs as
1659 defined in s. 420.0004 and homeownership opportunities for low-
1660 income households or very-low-income households as defined in s.
1661 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in
1662 each fiscal year thereafter for all other projects.

1663 Section 20. Subsection (2) of section 220.186, Florida
1664 Statutes, is amended to read:

1665 220.186 Credit for Florida alternative minimum tax.—

1666 (2) The credit pursuant to this section shall be the amount
1667 of the excess, if any, of the tax paid based upon taxable income
1668 determined pursuant to s. 220.13(2)(k) over the amount of tax
1669 which would have been due based upon taxable income without
1670 application of s. 220.13(2)(k), before application of this
1671 credit without application of any credit under s. 220.1875, s.
1672 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1673 Section 21. Section 220.1878, Florida Statutes, is created
1674 to read:

1675 220.1878 Credit for contributions to the Live Local
1676 Program.—

1677 (1) For taxable years beginning on or after January 1,
1678 2023, there is allowed a credit of 100 percent of an eligible
1679 contribution made to the Live Local Program under s. 420.50872
1680 against any tax due for a taxable year under this chapter after
1681 the application of any other allowable credits by the taxpayer.
1682 An eligible contribution must be made to the Live Local Program

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1683 on or before the date the taxpayer is required to file a return
1684 pursuant to s. 220.222. The credit granted by this section must
1685 be reduced by the difference between the amount of federal
1686 corporate income tax, taking into account the credit granted by
1687 this section, and the amount of federal corporate income tax
1688 without application of the credit granted by this section.

1689 (2) A taxpayer who files a Florida consolidated return as a
1690 member of an affiliated group pursuant to s. 220.131(1) may be
1691 allowed the credit on a consolidated return basis; however, the
1692 total credit taken by the affiliated group is subject to the
1693 limitation established under subsection (1).

1694 (3) Section 420.50872 applies to the credit authorized by
1695 this section.

1696 (4) If a taxpayer applies and is approved for a credit
1697 under s. 420.50872 after timely requesting an extension to file
1698 under s. 220.222(2):

1699 (a) The credit does not reduce the amount of tax due for
1700 purposes of the department's determination as to whether the
1701 taxpayer was in compliance with the requirement to pay tentative
1702 taxes under ss. 220.222 and 220.32.

1703 (b) The taxpayer's noncompliance with the requirement to
1704 pay tentative taxes shall result in the revocation and
1705 rescindment of any such credit.

1706 (c) The taxpayer shall be assessed for any taxes,
1707 penalties, or interest due from the taxpayer's noncompliance
1708 with the requirement to pay tentative taxes.

1709 Section 22. Paragraph (c) of subsection (2) of section
1710 220.222, Florida Statutes, is amended to read:

1711 220.222 Returns; time and place for filing.—

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1712 (2)
1713 (c)1. For purposes of this subsection, a taxpayer is not in
1714 compliance with s. 220.32 if the taxpayer underpays the required
1715 payment by more than the greater of \$2,000 or 30 percent of the
1716 tax shown on the return when filed.

1717 2. For the purpose of determining compliance with s. 220.32
1718 as referenced in subparagraph 1., the tax shown on the return
1719 when filed must include the amount of the allowable credits
1720 taken on the return pursuant to s. 220.1878.

1721 Section 23. Subsection (5) of section 253.034, Florida
1722 Statutes, is amended to read:

1723 253.034 State-owned lands; uses.—

1724 (5) Each manager of conservation lands shall submit to the
1725 Division of State Lands a land management plan at least every 10
1726 years in a form and manner adopted by rule of the board of
1727 trustees and in accordance with s. 259.032. Each manager of
1728 conservation lands shall also update a land management plan
1729 whenever the manager proposes to add new facilities or make
1730 substantive land use or management changes that were not
1731 addressed in the approved plan, or within 1 year after the
1732 addition of significant new lands. Each manager of
1733 nonconservation lands shall submit to the Division of State
1734 Lands a land use plan at least every 10 years in a form and
1735 manner adopted by rule of the board of trustees. The division
1736 shall review each plan for compliance with the requirements of
1737 this subsection and the requirements of the rules adopted by the
1738 board of trustees pursuant to this section. All nonconservation
1739 land use plans, whether for single-use or multiple-use
1740 properties, shall be managed to provide the greatest benefit to

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1741 the state. Plans for managed areas larger than 1,000 acres shall
1742 contain an analysis of the multiple-use potential of the
1743 property which includes the potential of the property to
1744 generate revenues to enhance the management of the property. In
1745 addition, the plan shall contain an analysis of the potential
1746 use of private land managers to facilitate the restoration or
1747 management of these lands and whether nonconservation lands
1748 would be more appropriately transferred to the county or
1749 municipality in which the land is located for the purpose of
1750 providing affordable multifamily rental housing that meets the
1751 criteria of s. 420.0004(3). If a newly acquired property has a
1752 valid conservation plan that was developed by a soil and
1753 conservation district, such plan shall be used to guide
1754 management of the property until a formal land use plan is
1755 completed.

1756 (a) State conservation lands shall be managed to ensure the
1757 conservation of this ~~the~~ state's plant and animal species and to
1758 ensure the accessibility of state lands for the benefit and
1759 enjoyment of all people of this ~~the~~ state, both present and
1760 future. Each land management plan for state conservation lands
1761 shall provide a desired outcome, describe both short-term and
1762 long-term management goals, and include measurable objectives to
1763 achieve those goals. Short-term goals shall be achievable within
1764 a 2-year planning period, and long-term goals shall be
1765 achievable within a 10-year planning period. These short-term
1766 and long-term management goals shall be the basis for all
1767 subsequent land management activities.

1768 (b) Short-term and long-term management goals for state
1769 conservation lands shall include measurable objectives for the

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1770 following, as appropriate:

- 1771 1. Habitat restoration and improvement.
- 1772 2. Public access and recreational opportunities.
- 1773 3. Hydrological preservation and restoration.
- 1774 4. Sustainable forest management.
- 1775 5. Exotic and invasive species maintenance and control.
- 1776 6. Capital facilities and infrastructure.
- 1777 7. Cultural and historical resources.
- 1778 8. Imperiled species habitat maintenance, enhancement,
1779 restoration, or population restoration.

1780 (c) The land management plan shall, at a minimum, contain
1781 the following elements:

- 1782 1. A physical description of the land.
- 1783 2. A quantitative data description of the land which
1784 includes an inventory of forest and other natural resources;
1785 exotic and invasive plants; hydrological features;
1786 infrastructure, including recreational facilities; and other
1787 significant land, cultural, or historical features. The
1788 inventory shall reflect the number of acres for each resource
1789 and feature, when appropriate. The inventory shall be of such
1790 detail that objective measures and benchmarks can be established
1791 for each tract of land and monitored during the lifetime of the
1792 plan. All quantitative data collected shall be aggregated,
1793 standardized, collected, and presented in an electronic format
1794 to allow for uniform management reporting and analysis. The
1795 information collected by the Department of Environmental
1796 Protection pursuant to s. 253.0325(2) shall be available to the
1797 land manager and his or her assignee.

- 1798 3. A detailed description of each short-term and long-term

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1799 land management goal, the associated measurable objectives, and
1800 the related activities that are to be performed to meet the land
1801 management objectives. Each land management objective must be
1802 addressed by the land management plan, and if practicable, a
1803 land management objective may not be performed to the detriment
1804 of the other land management objectives.

1805 4. A schedule of land management activities which contains
1806 short-term and long-term land management goals and the related
1807 measurable objective and activities. The schedule shall include
1808 for each activity a timeline for completion, quantitative
1809 measures, and detailed expense and manpower budgets. The
1810 schedule shall provide a management tool that facilitates
1811 development of performance measures.

1812 5. A summary budget for the scheduled land management
1813 activities of the land management plan. For state lands
1814 containing or anticipated to contain imperiled species habitat,
1815 the summary budget shall include any fees anticipated from
1816 public or private entities for projects to offset adverse
1817 impacts to imperiled species or such habitat, which fees shall
1818 be used solely to restore, manage, enhance, repopulate, or
1819 acquire imperiled species habitat. The summary budget shall be
1820 prepared in such manner that it facilitates computing an
1821 aggregate of land management costs for all state-managed lands
1822 using the categories described in s. 259.037(3).

1823 (d) Upon completion, the land management plan must be
1824 transmitted to the Acquisition and Restoration Council for
1825 review. The council shall have 90 days after receipt of the plan
1826 to review the plan and submit its recommendations to the board
1827 of trustees. During the review period, the land management plan

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1828 may be revised if agreed to by the primary land manager and the
1829 council taking into consideration public input. The land
1830 management plan becomes effective upon approval by the board of
1831 trustees.

1832 (e) Land management plans are to be updated every 10 years
1833 on a rotating basis. Each updated land management plan must
1834 identify any conservation lands under the plan, in part or in
1835 whole, that are no longer needed for conservation purposes and
1836 could be disposed of in fee simple or with the state retaining a
1837 permanent conservation easement.

1838 (f) In developing land management plans, at least one
1839 public hearing shall be held in any one affected county.

1840 (g) The Division of State Lands shall make available to the
1841 public an electronic copy of each land management plan for
1842 parcels that exceed 160 acres in size. The division shall review
1843 each plan for compliance with the requirements of this
1844 subsection, the requirements of chapter 259, and the
1845 requirements of the rules adopted by the board of trustees
1846 pursuant to this section. The Acquisition and Restoration
1847 Council shall also consider the propriety of the recommendations
1848 of the managing entity with regard to the future use of the
1849 property, the protection of fragile or nonrenewable resources,
1850 the potential for alternative or multiple uses not recognized by
1851 the managing entity, and the possibility of disposal of the
1852 property by the board of trustees. After its review, the council
1853 shall submit the plan, along with its recommendations and
1854 comments, to the board of trustees. The council shall
1855 specifically recommend to the board of trustees whether to
1856 approve the plan as submitted, approve the plan with

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1857 modifications, or reject the plan. If the council fails to make
1858 a recommendation for a land management plan, the Secretary of
1859 Environmental Protection, Commissioner of Agriculture, or
1860 executive director of the Fish and Wildlife Conservation
1861 Commission or their designees shall submit the land management
1862 plan to the board of trustees.

1863 (h) The board of trustees shall consider the land
1864 management plan submitted by each entity and the recommendations
1865 of the Acquisition and Restoration Council and the Division of
1866 State Lands and shall approve the plan with or without
1867 modification or reject such plan. The use or possession of any
1868 such lands that is not in accordance with an approved land
1869 management plan is subject to termination by the board of
1870 trustees.

1871 (i)1. State nonconservation lands shall be managed to
1872 provide the greatest benefit to the state. State nonconservation
1873 lands may be grouped by similar land use types under one land
1874 use plan. Each land use plan shall, at a minimum, contain the
1875 following elements:

1876 a. A physical description of the land to include any
1877 significant natural or cultural resources as well as management
1878 strategies developed by the land manager to protect such
1879 resources.

1880 b. A desired development outcome.

1881 c. A schedule for achieving the desired development
1882 outcome.

1883 d. A description of both short-term and long-term
1884 development goals.

1885 e. A management and control plan for invasive nonnative

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1886 plants.

1887 f. A management and control plan for soil erosion and soil
1888 and water contamination.

1889 g. Measureable objectives to achieve the goals identified
1890 in the land use plan.

1891 2. Short-term goals shall be achievable within a 5-year
1892 planning period and long-term goals shall be achievable within a
1893 10-year planning period.

1894 3. The use or possession of any such lands that is not in
1895 accordance with an approved land use plan is subject to
1896 termination by the board of trustees.

1897 4. Land use plans submitted by a manager shall include
1898 reference to appropriate statutory authority for such use or
1899 uses and shall conform to the appropriate policies and
1900 guidelines of the state land management plan.

1901 Section 24. Subsection (1) of section 253.0341, Florida
1902 Statutes, is amended to read:

1903 253.0341 Surplus of state-owned lands.—

1904 (1) The board of trustees shall determine which lands, the
1905 title to which is vested in the board, may be surplus. For all
1906 conservation lands, the Acquisition and Restoration Council
1907 shall make a recommendation to the board of trustees, and the
1908 board of trustees shall determine whether the lands are no
1909 longer needed for conservation purposes. If the board of
1910 trustees determines the lands are no longer needed for
1911 conservation purposes, it may dispose of such lands by an
1912 affirmative vote of at least three members. In the case of a
1913 land exchange involving the disposition of conservation lands,
1914 the board of trustees must determine by an affirmative vote of

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1915 at least three members that the exchange will result in a net
1916 positive conservation benefit. For all nonconservation lands,
1917 the board of trustees shall determine whether the lands are no
1918 longer needed. If the board of trustees determines the lands are
1919 no longer needed, it may dispose of such lands by an affirmative
1920 vote of at least three members. Local government requests for
1921 the state to surplus conservation or nonconservation lands,
1922 whether for purchase, ~~or~~ exchange, or any other means of
1923 transfer, must ~~shall~~ be expedited throughout the surplus
1924 process. Property jointly acquired by the state and other
1925 entities may not be surplus without the consent of all joint
1926 owners.

1927 Section 25. Subsection (2) of section 288.101, Florida
1928 Statutes, is amended to read:

1929 288.101 Florida Job Growth Grant Fund.—

1930 (2) The department and Enterprise Florida, Inc., may
1931 identify projects, solicit proposals, and make funding
1932 recommendations to the Governor, who is authorized to approve:

1933 (a) State or local public infrastructure projects to
1934 promote:

1935 1. Economic recovery in specific regions of this ~~the~~
1936 state;~~;~~

1937 2. Economic diversification;~~;~~ or

1938 3. Economic enhancement in a targeted industry.

1939 (b) State or local public infrastructure projects to
1940 facilitate the development or construction of affordable
1941 housing. This paragraph is repealed July 1, 2033.

1942 (c) Infrastructure funding to accelerate the rehabilitation
1943 of the Herbert Hoover Dike. The department or the South Florida

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1944 Water Management District may enter into agreements, as
1945 necessary, with the United States Army Corps of Engineers to
1946 implement this paragraph.

1947 (d)~~(e)~~ Workforce training grants to support programs at
1948 state colleges and state technical centers that provide
1949 participants with transferable, sustainable workforce skills
1950 applicable to more than a single employer, and for equipment
1951 associated with these programs. The department shall work with
1952 CareerSource Florida, Inc., to ensure programs are offered to
1953 the public based on criteria established by the state college or
1954 state technical center and do not exclude applicants who are
1955 unemployed or underemployed.

1956 Section 26. Section 420.0003, Florida Statutes, is amended
1957 to read:

1958 (Substantial rewording of section. See

1959 s. 420.0003, F.S., for present text.)

1960 420.0003 State housing strategy.-

1961 (1) LEGISLATIVE INTENT.-It is the intent of this act to
1962 articulate a state housing strategy that will carry the state
1963 toward the goal of ensuring that each Floridian has safe,
1964 decent, and affordable housing. This strategy must involve state
1965 and local governments working in partnership with communities
1966 and the private sector and must involve financial, as well as
1967 regulatory, commitment to accomplish this goal.

1968 (2) POLICIES.-

1969 (a) Housing production and rehabilitation programs.-

1970 Programs to encourage housing production or rehabilitation must
1971 be guided by the following general policies, as appropriate for
1972 the purpose of the specific program:

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1973 1. State and local governments shall provide incentives to
1974 encourage the private sector to be the primary delivery vehicle
1975 for the development of affordable housing. When possible, state
1976 funds should be heavily leveraged to achieve the maximum
1977 federal, local, and private commitment of funds and be used to
1978 ensure long-term affordability. To the maximum extent possible,
1979 state funds should be expended to create new housing stock and
1980 be used for repayable loans rather than grants. Local incentives
1981 to stimulate private sector development of affordable housing
1982 may include establishment of density bonus incentives.

1983 2. State and local governments should consider and
1984 implement innovative solutions to housing issues where
1985 appropriate. Innovative solutions include, but are not limited
1986 to:

1987 a. Utilizing publicly held land to develop affordable
1988 housing through state or local land purchases, long-term land
1989 leasing, and school district affordable housing programs. To the
1990 maximum extent possible, state-owned lands that are appropriate
1991 for the development of affordable housing must be made available
1992 for that purpose.

1993 b. Community-led planning that focuses on urban infill,
1994 flexible zoning, redevelopment of commercial property into
1995 mixed-use property, resiliency, and furthering development in
1996 areas with preexisting public services, such as wastewater,
1997 transit, and schools.

1998 c. Project features that maximize efficiency in land and
1999 resource use, such as high density, high rise, and mixed use.

2000 d. Mixed-income projects that facilitate more diverse and
2001 successful communities.

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2002 e. Modern housing concepts such as manufactured homes, tiny
2003 homes, 3D-printed homes, and accessory dwelling units.

2004 3. State funds should be available only to local
2005 governments that provide incentives or financial assistance for
2006 housing. State funding for housing should not be made available
2007 to local governments whose comprehensive plans have been found
2008 not in compliance with chapter 163 and who have not entered into
2009 a stipulated settlement agreement with the department to bring
2010 the plans into compliance. State funds should be made available
2011 only for projects consistent with the local government's
2012 comprehensive plan.

2013 4. Local governments are encouraged to enter into
2014 interlocal agreements, as appropriate, to coordinate strategies
2015 and maximize the use of state and local funds.

2016 5. State-funded development should emphasize use of
2017 developed land, urban infill, and the transformation of existing
2018 infrastructure in order to minimize sprawl, separation of
2019 housing from employment, and effects of increased housing on
2020 ecological preservation areas. Housing available to the state's
2021 workforce should prioritize proximity to employment and
2022 services.

2023 (b) *Public-private partnerships.*—Cost-effective public-
2024 private partnerships must emphasize production and preservation
2025 of affordable housing.

2026 1. Data must be developed and maintained on the affordable
2027 housing activities of local governments, community-based
2028 organizations, and private developers.

2029 2. The state shall assist local governments and community-
2030 based organizations by providing training and technical

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2031 assistance.

2032 3. In coordination with local activities and with federal
2033 initiatives, the state shall provide incentives for public
2034 sector and private sector development of affordable housing.

2035 (c) Preservation of housing stock.—The existing stock of
2036 affordable housing must be preserved and improved through
2037 rehabilitation programs and expanded neighborhood revitalization
2038 efforts to promote suitable living environments for individuals
2039 and families.

2040 (d) Unique housing needs.—The wide range of need for safe,
2041 decent, and affordable housing must be addressed, with an
2042 emphasis on assisting the neediest persons.

2043 1. State housing programs must promote the self-sufficiency
2044 and economic dignity of the people of this state, including
2045 elderly persons and persons with disabilities.

2046 2. The housing requirements of special needs populations
2047 must be addressed through programs that promote a range of
2048 housing options bolstering integration with the community.

2049 3. All housing initiatives and programs must be
2050 nondiscriminatory.

2051 4. The geographic distribution of resources must provide
2052 for the development of housing in rural and urban areas.

2053 5. The important contribution of public housing to the
2054 well-being of citizens in need shall be acknowledged through
2055 efforts to continue and bolster existing programs. State and
2056 local government funds allocated to enhance public housing must
2057 be used to supplement, not supplant, federal support.

2058 (3) IMPLEMENTATION.—The state, in carrying out the strategy
2059 articulated in this section, shall have the following duties:

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2060 (a) State fiscal resources must be directed to achieve the
2061 following programmatic objectives:

2062 1. Effective technical assistance and capacity-building
2063 programs must be established at the state and local levels.

2064 2. The Shimberg Center for Housing Studies at the
2065 University of Florida shall develop and maintain statewide data
2066 on housing needs and production, provide technical assistance
2067 relating to real estate development and finance, operate an
2068 information clearinghouse on housing programs, and coordinate
2069 state housing initiatives with local government and federal
2070 programs.

2071 3. The corporation shall maintain a consumer-focused
2072 website for connecting tenants with affordable housing.

2073 (b) The long-range program plan of the department must
2074 include specific goals, objectives, and strategies that
2075 implement the housing policies in this section.

2076 (c) The Shimberg Center for Housing Studies at the
2077 University of Florida, in consultation with the department and
2078 the corporation, shall perform functions related to the research
2079 and planning for affordable housing. Functions must include
2080 quantifying affordable housing needs, documenting results of
2081 programs administered, and inventorying the supply of affordable
2082 housing units made available in this state. The recommendations
2083 required in this section and a report of any programmatic
2084 modifications made as a result of these policies must be
2085 included in the housing report required by s. 420.6075. The
2086 report must identify the needs of specific populations,
2087 including, but not limited to, elderly persons, persons with
2088 disabilities, and persons with special needs, and may recommend

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2089 statutory modifications when appropriate.

2090 (d) The Office of Program Policy Analysis and Government
2091 Accountability (OPPAGA) shall evaluate affordable housing issues
2092 pursuant to the schedule set forth in this paragraph. OPPAGA may
2093 coordinate with and rely upon the expertise and research
2094 activities of the Shimberg Center for Housing Studies in
2095 conducting the evaluations. The analysis may include relevant
2096 reports prepared by the Shimberg Center for Housing Studies, the
2097 department, the corporation, and the provider of the Affordable
2098 Housing Catalyst Program; interviews with the agencies,
2099 providers, offices, developers, and other organizations related
2100 to the development and provision of affordable housing at the
2101 state and local levels; and any other relevant data. When
2102 appropriate, each report must recommend policy and statutory
2103 modifications for consideration by the Legislature. Each report
2104 must be submitted to the President of the Senate and the Speaker
2105 of the House of Representatives pursuant to the schedule. OPPAGA
2106 shall review and evaluate:

2107 1. By December 15, 2023, and every 5 years thereafter,
2108 innovative affordable housing strategies implemented by other
2109 states, their effectiveness, and their potential for
2110 implementation in this state.

2111 2. By December 15, 2024, and every 5 years thereafter,
2112 affordable housing policies enacted by local governments, their
2113 effectiveness, and which policies constitute best practices for
2114 replication across this state. The report must include a review
2115 and evaluation of the extent to which interlocal cooperation is
2116 used, effective, or hampered.

2117 3. By December 15, 2025, and every 5 years thereafter,

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2118 existing state-level housing rehabilitation, production,
2119 preservation, and finance programs to determine their
2120 consistency with relevant policies in this section and
2121 effectiveness in providing affordable housing. The report must
2122 also include an evaluation of the degree of coordination between
2123 housing programs of this state, and between state, federal, and
2124 local housing activities, and shall recommend improved program
2125 linkages when appropriate.

2126 (e) The department and the corporation should conform the
2127 administrative rules for each housing program to the policies
2128 stated in this section, provided that such changes in the rules
2129 are consistent with the statutory intent or requirements for the
2130 program. This authority applies only to programs offering loans,
2131 grants, or tax credits and only to the extent that state
2132 policies are consistent with applicable federal requirements.

2133 Section 27. Subsection (36) of section 420.503, Florida
2134 Statutes, is amended to read:

2135 420.503 Definitions.—As used in this part, the term:

2136 (36) "Qualified contract" has the same meaning as in 26
2137 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
2138 determination certificate for the low-income housing tax credits
2139 for the development that is the subject of the qualified
2140 contract request, unless the Internal Revenue Code requires a
2141 different statute or regulation to apply to the development. The
2142 corporation shall deem a bona fide contract to be a qualified
2143 contract at the time the bona fide contract is presented to the
2144 owner and the initial ~~second earnest money~~ deposit is deposited
2145 in escrow in accordance with the terms of the bona fide
2146 contract, and, in such event, the corporation is deemed to have

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2147 fulfilled its responsibility to present the owner with a
2148 qualified contract.

2149 Section 28. Subsection (3) and paragraph (a) of subsection
2150 (4) of section 420.504, Florida Statutes, are amended to read:

2151 420.504 Public corporation; creation, membership, terms,
2152 expenses.—

2153 (3) The corporation is a separate budget entity and is not
2154 subject to control, supervision, or direction by the department
2155 ~~of Economic Opportunity~~ in any manner, including, but not
2156 limited to, personnel, purchasing, transactions involving real
2157 or personal property, and budgetary matters. The corporation
2158 shall consist of a board of directors composed of the Secretary
2159 of Economic Opportunity as an ex officio and voting member, or a
2160 senior-level agency employee designated by the secretary, one
2161 member appointed by the President of the Senate, one member
2162 appointed by the Speaker of the House of Representatives, and
2163 eight members appointed by the Governor subject to confirmation
2164 by the Senate from the following:

2165 (a) One citizen actively engaged in the residential home
2166 building industry.

2167 (b) One citizen actively engaged in the banking or mortgage
2168 banking industry.

2169 (c) One citizen who is a representative of those areas of
2170 labor engaged in home building.

2171 (d) One citizen with experience in housing development who
2172 is an advocate for low-income persons.

2173 (e) One citizen actively engaged in the commercial building
2174 industry.

2175 (f) One citizen who is a former local government elected

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2176 official.

2177 (g) Two citizens of the state who are not principally
2178 employed as members or representatives of any of the groups
2179 specified in paragraphs (a)-(f).

2180 (4) (a) Members of the corporation shall be appointed for
2181 terms of 4 years, except that any vacancy shall be filled for
2182 the unexpired term. Vacancies on the board shall be filled by
2183 appointment by the Governor, the President of the Senate, or the
2184 Speaker of the House of Representatives, respectively, depending
2185 on who appointed the member whose vacancy is to be filled or
2186 whose term has expired.

2187 Section 29. Subsection (30) of section 420.507, Florida
2188 Statutes, is amended to read:

2189 420.507 Powers of the corporation.—The corporation shall
2190 have all the powers necessary or convenient to carry out and
2191 effectuate the purposes and provisions of this part, including
2192 the following powers which are in addition to all other powers
2193 granted by other provisions of this part:

2194 (30) To prepare and submit to the Secretary of Economic
2195 Opportunity a budget request for purposes of the corporation,
2196 which request must ~~shall~~, notwithstanding the provisions of
2197 chapter 216 and in accordance with s. 216.351, contain a request
2198 for operational expenditures and separate requests for other
2199 authorized corporation programs. The request must include, for
2200 informational purposes, the amount of state funds necessary to
2201 use all federal housing funds anticipated to be received by, or
2202 allocated to, the state in the fiscal year in order to maximize
2203 the production of new, affordable multifamily housing units in
2204 this state. The request need not contain information on the

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2205 number of employees, salaries, or any classification thereof,
2206 and the approved operating budget therefor need not comply with
2207 s. 216.181(8)-(10). The secretary may include within the
2208 department's budget request the corporation's budget request in
2209 the form as authorized by this section.

2210 Section 30. The amendment made by this act to s.
2211 420.507(30), Florida Statutes, expires July 1, 2033, and the
2212 text of that subsection shall revert to that in existence on
2213 June 30, 2023, except that any amendments to such text enacted
2214 other than by this act shall be preserved and continue to
2215 operate to the extent that such amendments are not dependent
2216 upon the portions of text which expire pursuant to this section.

2217 Section 31. Subsection (10) of section 420.5087, Florida
2218 Statutes, is amended to read:

2219 420.5087 State Apartment Incentive Loan Program.—There is
2220 hereby created the State Apartment Incentive Loan Program for
2221 the purpose of providing first, second, or other subordinated
2222 mortgage loans or loan guarantees to sponsors, including for-
2223 profit, nonprofit, and public entities, to provide housing
2224 affordable to very-low-income persons.

2225 (10) The corporation may prioritize a portion of the
2226 program funds set aside under paragraph (3)(d) for persons with
2227 special needs as defined in s. 420.0004(13) to provide funding
2228 for the development of newly constructed permanent rental
2229 housing ~~on a campus~~ that provides housing for persons in foster
2230 care or persons aging out of foster care pursuant to s.
2231 409.1451. Such housing shall promote and facilitate access to
2232 community-based supportive, educational, and employment services
2233 and resources that assist persons aging out of foster care to

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2234 successfully transition to independent living and adulthood. The
2235 corporation must consult with the Department of Children and
2236 Families to create minimum criteria for such housing.

2237 Section 32. Section 420.50871, Florida Statutes, is created
2238 to read:

2239 420.50871 Allocation of increased revenues derived from
2240 amendments to s. 201.15 made by this act.—Funds that result from
2241 increased revenues to the State Housing Trust Fund derived from
2242 amendments made to s. 201.15 made by this act must be used
2243 annually for projects under the State Apartment Incentive Loan
2244 Program under s. 420.5087 as set forth in this section,
2245 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
2246 (3). The Legislature intends for these funds to provide for
2247 innovative projects that provide affordable and attainable
2248 housing for persons and families working, going to school, or
2249 living in this state. Projects approved under this section are
2250 intended to provide housing that is affordable as defined in s.
2251 420.0004, notwithstanding the income limitations in s.
2252 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
2253 for 10 years thereafter:

2254 (1) The corporation shall allocate 70 percent of the funds
2255 provided by this section to issue competitive requests for
2256 application for the affordable housing project purposes
2257 specified in this subsection. The corporation shall finance
2258 projects that:

2259 (a) Both redevelop an existing affordable housing
2260 development and provide for the construction of a new
2261 development within close proximity to the existing development
2262 to be rehabilitated. Each project must provide for building the

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2263 new affordable housing development first, relocating the tenants
2264 of the existing development to the new development, and then
2265 demolishing the existing development for reconstruction of an
2266 affordable housing development with more overall and affordable
2267 units.

2268 (b) Address urban infill, including conversions of vacant,
2269 dilapidated, or functionally obsolete buildings or the use of
2270 underused commercial property.

2271 (c) Provide for mixed use of the location, incorporating
2272 nonresidential uses, such as retail, office, institutional, or
2273 other appropriate commercial or nonresidential uses.

2274 (d) Provide housing near military installations in this
2275 state, with preference given to projects that incorporate
2276 critical services for servicemembers, their families, and
2277 veterans, such as mental health treatment services, employment
2278 services, and assistance with transition from active-duty
2279 service to civilian life.

2280 (2) From the remaining funds, the corporation shall
2281 allocate the funds to issue competitive requests for application
2282 for any of the following affordable housing purposes specified
2283 in this subsection. The corporation shall finance projects that:

2284 (a) Propose using or leasing public lands. Projects that
2285 propose to use or lease public lands must include a resolution
2286 or other agreement with the unit of government owning the land
2287 to use the land for affordable housing purposes.

2288 (b) Address the needs of young adults who age out of the
2289 foster care system.

2290 (c) Meet the needs of elderly persons.

2291 (d) Provide housing to meet the needs in areas of rural

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2292 opportunity, designated pursuant to s. 288.0656.

2293 (3) Under any request for application under this section,
2294 the corporation shall coordinate with the appropriate state
2295 department or agency and prioritize projects that provide for
2296 mixed-income developments.

2297 (4) This section does not prohibit the corporation from
2298 allocating additional funds to the purposes described in this
2299 section. In any fiscal year, if the funds allocated by the
2300 corporation to any request for application under subsections (1)
2301 and (2) are not fully used after the application and award
2302 processes are complete, the corporation may use those funds to
2303 supplement any future request for application under this
2304 section.

2305 (5) This section is repealed June 30, 2033.

2306 Section 33. The Division of Law Revision is directed to
2307 replace the phrase "this act" wherever it occurs in s.
2308 420.50871, Florida Statutes, as created by this act, with the
2309 assigned chapter number of this act.

2310 Section 34. Section 420.50872, Florida Statutes, is created
2311 to read:

2312 420.50872 Live Local Program.—

2313 (1) DEFINITIONS.—As used in this section, the term:

2314 (a) "Annual tax credit amount" means, for any state fiscal
2315 year, the sum of the amount of tax credits approved under
2316 paragraph (3) (a), including tax credits to be taken under s.
2317 220.1878 or s. 624.51058, which are approved for taxpayers whose
2318 taxable years begin on or after January 1 of the calendar year
2319 preceding the start of the applicable state fiscal year.

2320 (b) "Eligible contribution" means a monetary contribution

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2321 from a taxpayer, subject to the restrictions provided in this
2322 section, to the corporation for use in the State Apartment
2323 Incentive Loan Program under s. 420.5087. The taxpayer making
2324 the contribution may not designate a specific project, property,
2325 or geographic area of this state as the beneficiary of the
2326 eligible contribution.

2327 (c) "Live Local Program" means the program described in
2328 this section whereby eligible contributions are made to the
2329 corporation.

2330 (d) "Tax credit cap amount" means the maximum annual tax
2331 credit amount that the Department of Revenue may approve for a
2332 state fiscal year.

2333 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
2334 shall:

2335 (a) Expend 100 percent of eligible contributions received
2336 under this section for the State Apartment Incentive Loan
2337 Program under s. 420.5087. However, the corporation may use up
2338 to \$25 million of eligible contributions to provide loans for
2339 the construction of large-scale projects of significant regional
2340 impact. Such projects must include a substantial civic,
2341 educational, or health care use and may include a commercial
2342 use, any of which must be incorporated within or contiguous to
2343 the project property. Such a loan must be made, except as
2344 otherwise provided in this subsection, in accordance with the
2345 practices and policies of the State Apartment Incentive Loan
2346 Program. Such a loan is subject to the competitive application
2347 process and may not exceed 25 percent of the total project cost.
2348 The corporation must find that the loan provides a unique
2349 opportunity for investment alongside local government

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2350 participation that would enable creation of a significant amount
2351 of affordable housing. Projects approved under this section are
2352 intended to provide housing that is affordable as defined in s.
2353 420.0004, notwithstanding the income limitations in s.
2354 420.5087(2).

2355 (b) Upon receipt of an eligible contribution, provide the
2356 taxpayer that made the contribution with a certificate of
2357 contribution. A certificate of contribution must include the
2358 taxpayer's name; its federal employer identification number, if
2359 available; the amount contributed; and the date of contribution.

2360 (c) Within 10 days after issuing a certificate of
2361 contribution, provide a copy to the Department of Revenue.

2362 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
2363 LIMITATIONS.—

2364 (a) Beginning in the 2023-2024 fiscal year, the tax credit
2365 cap amount is \$100 million in each state fiscal year.

2366 (b) Beginning October 1, 2023, a taxpayer may submit an
2367 application to the Department of Revenue for an allocation of
2368 the tax credit cap for tax credits to be taken under either or
2369 both of s. 220.1878 or s. 624.51058.

2370 1. The taxpayer shall specify in the application each tax
2371 for which the taxpayer requests a credit and the applicable
2372 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2373 for a credit to be used for a prior taxable year before the date
2374 the taxpayer is required to file a return for that year pursuant
2375 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2376 apply for a credit to be used for a prior taxable year before
2377 the date the taxpayer is required to file a return for that
2378 prior taxable year pursuant to ss. 624.509 and 624.5092. The

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2379 Department of Revenue shall approve tax credits on a first-come,
2380 first-served basis.

2381 2. Within 10 days after approving or denying an
2382 application, the Department of Revenue shall provide a copy of
2383 its approval or denial letter to the corporation.

2384 (c) If a tax credit approved under paragraph (b) is not
2385 fully used for the specified taxable year for credits under s.
2386 220.1878 or s. 624.51058 because of insufficient tax liability
2387 on the part of the taxpayer, the unused amount may be carried
2388 forward for a period not to exceed 10 taxable years. For
2389 purposes of s. 220.1878, a credit carried forward may be used in
2390 a subsequent year after applying the other credits and unused
2391 carryovers in the order provided in s. 220.02(8).

2392 (d) A taxpayer may not convey, transfer, or assign an
2393 approved tax credit or a carryforward tax credit to another
2394 entity unless all of the assets of the taxpayer are conveyed,
2395 assigned, or transferred in the same transaction. However, a tax
2396 credit under s. 220.1878 or s. 624.51058 may be conveyed,
2397 transferred, or assigned between members of an affiliated group
2398 of corporations if the type of tax credit under s. 220.1878 or
2399 s. 624.51058 remains the same. A taxpayer shall notify the
2400 Department of Revenue of its intent to convey, transfer, or
2401 assign a tax credit to another member within an affiliated group
2402 of corporations. The amount conveyed, transferred, or assigned
2403 is available to another member of the affiliated group of
2404 corporations upon approval by the Department of Revenue.

2405 (e) Within any state fiscal year, a taxpayer may rescind
2406 all or part of a tax credit allocation approved under paragraph
2407 (b). The amount rescinded must become available for that state

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2408 fiscal year to another eligible taxpayer as approved by the
2409 Department of Revenue if the taxpayer receives notice from the
2410 Department of Revenue that the rescindment has been accepted by
2411 the Department of Revenue. Any amount rescinded under this
2412 paragraph must become available to an eligible taxpayer on a
2413 first-come, first-served basis based on tax credit applications
2414 received after the date the rescindment is accepted by the
2415 Department of Revenue.

2416 (f) Within 10 days after approving or denying the
2417 conveyance, transfer, or assignment of a tax credit under
2418 paragraph (d), or the rescindment of a tax credit under
2419 paragraph (e), the Department of Revenue shall provide a copy of
2420 its approval or denial letter to the corporation.

2421 (g) For purposes of calculating the underpayment of
2422 estimated corporate income taxes under s. 220.34 and tax
2423 installment payments for taxes on insurance premiums or
2424 assessments under s. 624.5092, the final amount due is the
2425 amount after credits earned under s. 220.1878 or s. 624.51058
2426 for contributions to eligible charitable organizations are
2427 deducted.

2428 1. For purposes of determining if a penalty or interest
2429 under s. 220.34(2)(d)1. will be imposed for underpayment of
2430 estimated corporate income tax, a taxpayer may, after earning a
2431 credit under s. 220.1878, reduce any estimated payment in that
2432 taxable year by the amount of the credit.

2433 2. For purposes of determining if a penalty under s.
2434 624.5092 will be imposed, an insurer, after earning a credit
2435 under s. 624.51058 for a taxable year, may reduce any
2436 installment payment for such taxable year of 27 percent of the

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2437 amount of the net tax due as reported on the return for the
2438 preceding year under s. 624.5092(2)(b) by the amount of the
2439 credit.

2440 (4) PRESERVATION OF CREDIT.—If any provision or portion of
2441 this section, s. 220.1878, or s. 624.51058 or the application
2442 thereof to any person or circumstance is held unconstitutional
2443 by any court or is otherwise declared invalid, the
2444 unconstitutionality or invalidity does not affect any credit
2445 earned under s. 220.1878 or s. 624.51058 by any taxpayer with
2446 respect to any contribution paid to the Live Local Program
2447 before the date of a determination of unconstitutionality or
2448 invalidity. The credit must be allowed at such time and in such
2449 a manner as if a determination of unconstitutionality or
2450 invalidity had not been made, provided that nothing in this
2451 subsection by itself or in combination with any other provision
2452 of law may result in the allowance of any credit to any taxpayer
2453 in excess of \$1 of credit for each dollar paid to an eligible
2454 charitable organization.

2455 (5) ADMINISTRATION; RULES.—

2456 (a) The Department of Revenue and the corporation may
2457 develop a cooperative agreement to assist in the administration
2458 of this section, as needed.

2459 (b) The Department of Revenue may adopt rules necessary to
2460 administer this section, s. 220.1878, and s. 624.51058,
2461 including rules establishing application forms, procedures
2462 governing the approval of tax credits and carryforward tax
2463 credits under subsection (3), and procedures to be followed by
2464 taxpayers when claiming approved tax credits on their returns.

2465 (c) By August 15, 2023, and by each August 15 thereafter,

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2466 the Department of Revenue shall determine the 500 taxpayers with
2467 the greatest total corporate income or franchise tax due as
2468 reported on the taxpayer's return filed pursuant to s. 220.22
2469 during the previous calendar year and notify those taxpayers of
2470 the existence of the Live Local Program and the process for
2471 obtaining an allocation of the tax credit cap. The Department of
2472 Revenue shall confer with the corporation in the drafting of the
2473 notification. The Department of Revenue may provide this
2474 notification by electronic means.

2475 Section 35. Section 420.5096, Florida Statutes, is created
2476 to read:

2477 420.5096 Florida Hometown Hero Program.—

2478 (1) The Legislature finds that individual homeownership is
2479 vital to building long-term housing and financial security. With
2480 rising home prices, down payment and closing costs are often
2481 significant barriers to homeownership for working Floridians.
2482 Each person in Florida's hometown workforce is essential to
2483 creating thriving communities, and the Legislature finds that
2484 the ability of Floridians to reside within the communities in
2485 which they work is of great importance. Therefore, the
2486 Legislature finds that providing assistance to homebuyers in
2487 this state by reducing the amount of down payment and closing
2488 costs is a necessary step toward expanding access to
2489 homeownership and achieving safe, decent, and affordable housing
2490 for all Floridians.

2491 (2) The Florida Hometown Hero Program is created to assist
2492 Florida's hometown workforce in attaining homeownership by
2493 providing financial assistance to residents to purchase a home
2494 as their primary residence. Under the program, a borrower may

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2495 apply to the corporation for a loan to reduce the amount of the
2496 down payment and closing costs paid by the borrower by a minimum
2497 of \$10,000 and up to 5 percent of the first mortgage loan, not
2498 exceeding \$35,000. Loans must be made available at a zero
2499 percent interest rate and must be made available for the term of
2500 the first mortgage. The balance of any loan is due at closing if
2501 the property is sold, refinanced, rented, or transferred, unless
2502 otherwise approved by the corporation.

2503 (3) For loans made available pursuant to s.
2504 420.507(23)(a)1. or 2., the corporation may underwrite and make
2505 those mortgage loans through the program to persons or families
2506 who have household incomes that do not exceed 150 percent of the
2507 state median income or local median income, whichever is
2508 greater. A borrower must be seeking to purchase a home as a
2509 primary residence; a first-time homebuyer and a Florida
2510 resident; and employed full-time by a Florida-based employer.
2511 The borrower must provide documentation of full-time employment,
2512 or full-time status for self-employed individuals, of 35 hours
2513 or more per week. The requirement to be a first-time homebuyer
2514 does not apply to a borrower who is an active duty servicemember
2515 of a branch of the armed forces or the Florida National Guard,
2516 as defined in s. 250.01, or a veteran.

2517 (4) Loans made under the Florida Hometown Hero Program may
2518 be used for the purchase of manufactured homes, as defined in s.
2519 320.01(2)(b), which were constructed after July 13, 1994; which
2520 are permanently affixed to real property in this state, whether
2521 owned or leased by the borrower; and which are titled and
2522 financed as tangible personal property or as real property.

2523 (5) This program is intended to be evergreen, and

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2524 repayments for loans made under this program shall be retained
2525 within the program to make additional loans.

2526 Section 36. Subsection (3) is added to section 420.531,
2527 Florida Statutes, to read:

2528 420.531 Affordable Housing Catalyst Program.—

2529 (3) The corporation may contract with the entity providing
2530 statewide training and technical assistance to provide technical
2531 assistance to local governments to establish selection criteria
2532 and related provisions for requests for proposals or other
2533 competitive solicitations for use or lease of government-owned
2534 real property for affordable housing purposes. The entity
2535 providing statewide training and technical assistance may
2536 develop best practices or other key elements for successful use
2537 of public property for affordable housing, in conjunction with
2538 technical support provided under subsection (1).

2539 Section 37. Section 420.6075, Florida Statutes, is amended
2540 to read:

2541 420.6075 Research and planning for affordable housing;
2542 annual housing report.—

2543 (1) The research and planning functions of the department
2544 shall include the collection of data on the need for affordable
2545 housing in this state and the extent to which that need is being
2546 met through federal, state, and local programs, in order to
2547 facilitate planning to meet the housing needs in this state and
2548 to enable the development of sound strategies and programs for
2549 affordable housing. To fulfill this function, the Shimberg
2550 Center for Housing Studies ~~Affordable Housing~~ at the University
2551 of Florida shall perform the following functions:

2552 (a) Quantify affordable housing needs in this ~~the~~ state by

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2553 analyzing available data, including information provided through
2554 the housing elements of local comprehensive plans, and identify
2555 revisions in the housing element data requirements that would
2556 result in more uniform, meaningful information being obtained.

2557 (b) Document the results since 1980 of all programs
2558 administered by the department which provide for or act as
2559 incentives for housing production or improvement. Data on
2560 program results must include the number of units produced and
2561 the unit cost under each program.

2562 (c) Inventory the supply of affordable housing units made
2563 available through federal, state, and local programs. Data on
2564 the geographic distribution of affordable units must show the
2565 availability of units in each county and municipality.

2566 (2) By December 31 of each year, the Shimberg Center for
2567 Housing Studies ~~Affordable Housing~~ shall submit to the
2568 Legislature an updated housing report describing the supply of
2569 and need for affordable housing. This annual housing report
2570 shall include:

2571 (a) A synopsis of training and technical assistance
2572 activities and community-based organization housing activities
2573 for the year.

2574 (b) A status report on the degree of progress toward
2575 meeting the housing objectives of the department's agency
2576 functional plan.

2577 (c) Recommended housing initiatives for the next fiscal
2578 year and recommended priorities for assistance to the various
2579 target populations within the spectrum of housing need.

2580 (3) The Shimberg Center for Housing Studies ~~Affordable~~
2581 ~~Housing~~ shall:

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2582 (a) Conduct research on program options to address the need
2583 for affordable housing.

2584 (b) Conduct research on training models to be replicated or
2585 adapted to meet the needs of community-based organizations and
2586 state and local government staff involved in housing
2587 development.

2588 Section 38. Paragraph (a) of subsection (1) of section
2589 553.792, Florida Statutes, is amended to read:

2590 553.792 Building permit application to local government.—

2591 (1) (a) Within 10 days of an applicant submitting an
2592 application to the local government, the local government shall
2593 advise the applicant what information, if any, is needed to deem
2594 the application properly completed in compliance with the filing
2595 requirements published by the local government. If the local
2596 government does not provide written notice that the applicant
2597 has not submitted the properly completed application, the
2598 application shall be automatically deemed properly completed and
2599 accepted. Within 45 days after receiving a completed
2600 application, a local government must notify an applicant if
2601 additional information is required for the local government to
2602 determine the sufficiency of the application, and shall specify
2603 the additional information that is required. The applicant must
2604 submit the additional information to the local government or
2605 request that the local government act without the additional
2606 information. While the applicant responds to the request for
2607 additional information, the 120-day period described in this
2608 subsection is tolled. Both parties may agree to a reasonable
2609 request for an extension of time, particularly in the event of a
2610 force majeure or other extraordinary circumstance. The local

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2611 government must approve, approve with conditions, or deny the
2612 application within 120 days following receipt of a completed
2613 application. A local government shall maintain on its website a
2614 policy containing procedures and expectations for expedited
2615 processing of those building permits and development orders
2616 required by law to be expedited.

2617 Section 39. Subsection (7) of section 624.509, Florida
2618 Statutes, is amended to read:

2619 624.509 Premium tax; rate and computation.—

2620 (7) Credits and deductions against the tax imposed by this
2621 section shall be taken in the following order: deductions for
2622 assessments made pursuant to s. 440.51; credits for taxes paid
2623 under ss. 175.101 and 185.08; credits for income taxes paid
2624 under chapter 220 and the credit allowed under subsection (5),
2625 as these credits are limited by subsection (6); the credit
2626 allowed under s. 624.51057; the credit allowed under s.
2627 624.51058; all other available credits and deductions.

2628 Section 40. Paragraph (c) of subsection (1) of section
2629 624.5105, Florida Statutes, is amended to read:

2630 624.5105 Community contribution tax credit; authorization;
2631 limitations; eligibility and application requirements;
2632 administration; definitions; expiration.—

2633 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2634 (c) The total amount of tax credit which may be granted for
2635 all programs approved under this section and ss. 212.08(5)(p)
2636 and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
2637 fiscal year and in each fiscal year thereafter for projects that
2638 provide housing opportunities for persons with special needs as
2639 defined in s. 420.0004 or homeownership opportunities for low-

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2640 income or very-low-income households as defined in s. 420.9071
2641 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal
2642 year thereafter for all other projects.

2643 Section 41. Section 624.51058, Florida Statutes, is created
2644 to read:

2645 624.51058 Credit for contributions to the Live Local
2646 Program.—

2647 (1) For taxable years beginning on or after January 1,
2648 2023, there is allowed a credit of 100 percent of an eligible
2649 contribution made to the Live Local Program under s. 420.50872
2650 against any tax due for a taxable year under s. 624.509(1) after
2651 deducting from such tax deductions for assessments made pursuant
2652 to s. 440.51; credits for taxes paid under ss. 175.101 and
2653 185.08; credits for income taxes paid under chapter 220; and the
2654 credit allowed under s. 624.509(5), as such credit is limited by
2655 s. 624.509(6). An eligible contribution must be made to the Live
2656 Local Program on or before the date the taxpayer is required to
2657 file a return pursuant to ss. 624.509 and 624.5092. An insurer
2658 claiming a credit against premium tax liability under this
2659 section is not required to pay any additional retaliatory tax
2660 levied under s. 624.5091 as a result of claiming such credit.
2661 Section 624.5091 does not limit such credit in any manner.

2662 (2) Section 420.50872 applies to the credit authorized by
2663 this section.

2664 Section 42. The Department of Economic Opportunity's Keys
2665 Workforce Housing Initiative, approved by the Administration
2666 Commission on June 13, 2018, is considered an exception to the
2667 evacuation time constraints of s. 380.0552(9)(a)2., Florida
2668 Statutes, by requiring deed-restricted affordable workforce

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2669 housing properties receiving permit allocations to agree to
2670 evacuate at least 48 hours in advance of hurricane landfall. A
2671 comprehensive plan amendment approved by the Department of
2672 Economic Opportunity to implement the initiative is hereby valid
2673 and the respective local governments may adopt local ordinances
2674 or regulations to implement such plan amendment.

2675 Section 43. (1) The Department of Revenue is authorized,
2676 and all conditions are deemed met, to adopt emergency rules
2677 under s. 120.54(4), Florida Statutes, for the purpose of
2678 implementing provisions related to the Live Local Program
2679 created by this act. Notwithstanding any other law, emergency
2680 rules adopted under this section are effective for 6 months
2681 after adoption and may be renewed during the pendency of
2682 procedures to adopt permanent rules addressing the subject of
2683 the emergency rules.

2684 (2) This section expires July 1, 2026.

2685 Section 44. For the 2023-2024 fiscal year, the sum of \$100
2686 million in nonrecurring funds from the General Revenue Fund is
2687 appropriated to the Florida Housing Finance Corporation to
2688 implement the Florida Hometown Hero Housing Program established
2689 in s. 420.5096, Florida Statutes, as created by this act.

2690 Section 45. For the 2023-2024 fiscal year, the sum of \$252
2691 million in nonrecurring funds from the Local Government Housing
2692 Trust Fund is appropriated in the Grants and Aids - Housing
2693 Finance Corporation (HFC) - State Housing Initiatives
2694 Partnership (SHIP) Program appropriation category to the Florida
2695 Housing Finance Corporation.

2696 Section 46. For the 2023-2024 fiscal year, the sum of \$150
2697 million in recurring funds and \$109 million in nonrecurring

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2698 funds from the State Housing Trust Fund is appropriated in the
2699 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
2700 Housing Programs appropriation category to the Florida Housing
2701 Finance Corporation. The recurring funds are appropriated to
2702 implement s. 420.50871, Florida Statutes, as created by this
2703 act.

2704 Section 47. For the 2022-2023 fiscal year, the sum of \$100
2705 million in nonrecurring funds from the General Revenue Fund is
2706 appropriated to the Florida Housing Finance Corporation to
2707 implement a competitive assistance loan program for new
2708 construction projects in the development pipeline that have not
2709 commenced construction and are experiencing verifiable cost
2710 increases due to market inflation. These funds are intended to
2711 support the corporation's efforts to maintain the viability of
2712 projects in the development pipeline as the unprecedented
2713 economic factors coupled with the housing crisis makes it of
2714 upmost importance to deliver much-needed affordable housing
2715 units in communities in a timely manner. Eligible projects are
2716 those that accepted an invitation to enter credit underwriting
2717 by the corporation for funding during the period of time of July
2718 1, 2020, through June 30, 2022. The corporation may establish
2719 such criteria and application processes as necessary to
2720 implement this section. The unexpended balance of funds
2721 appropriated to the corporation as of June 30, 2023, shall
2722 revert and is appropriated to the corporation for the same
2723 purpose for the 2023-2024 fiscal year. Any funds not awarded by
2724 December 1, 2023, must be used for the State Apartment Incentive
2725 Loan Program under s. 420.5087, Florida Statutes. This section
2726 is effective upon becoming a law.

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2727 Section 48. The Legislature finds and declares that this
2728 act fulfills an important state interest.

2729 Section 49. Except as otherwise expressly provided in this
2730 act and except for this section, which shall take effect upon
2731 becoming a law, this act shall take effect July 1, 2023.