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CS/HB 7073, Engrossed 1

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1
 2 An act relating to taxation; amending s. 192.001,
 3 F.S.; revising the definition of the term "tangible
 4 personal property"; providing retroactive
 5 applicability; amending s. 192.0105, F.S.; providing
 6 that a taxpayer has a right to know certain
 7 information regarding property determined not to have
 8 been entitled to a homestead exemption; amending s.
 9 193.155, F.S.; extending the timeframe for changes,
 10 additions, or improvements following damage or
 11 destruction of a homestead to commence for certain
 12 assessment requirements to apply; requiring property
 13 appraisers to include certain information with notices
 14 of tax liens; providing that back taxes apply only
 15 under certain circumstances; amending s. 193.624,
 16 F.S.; revising the definition of the term "renewable
 17 energy source device"; providing applicability;
 18 amending s. 193.703, F.S.; requiring that the owner be
 19 given a specified timeframe to pay certain taxes,
 20 penalties, and interest prior to a lien being filed;
 21 providing that such lien is subject to certain
 22 provisions; providing that back taxes apply only under
 23 certain circumstances; amending s. 194.037, F.S.;
 24 revising obsolete provisions; amending s. 196.011,
 25 F.S.; requiring that specified persons or entities be

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26 | given a specified timeframe to pay certain taxes prior
 27 | to a lien being filed; prohibiting the taxpayer from
 28 | being assessed certain penalties or interest under
 29 | certain circumstances; providing that back taxes apply
 30 | only under certain circumstances; amending s. 196.031,
 31 | F.S.; extending the timeframe before a property
 32 | owner's failure to commence repair or rebuilding of
 33 | homestead property constitutes abandonment; amending
 34 | s. 196.075, F.S.; requiring that the owner be given a
 35 | specified timeframe to pay certain taxes, penalties,
 36 | and interest prior to a lien being filed; providing
 37 | that such lien is subject to certain provisions;
 38 | providing that back taxes apply only under certain
 39 | circumstances; amending s. 196.161, F.S.; requiring
 40 | property appraisers to include certain information
 41 | with notices of tax liens; requiring that the owner be
 42 | given a specified timeframe to pay certain taxes,
 43 | penalties, and interest prior to a lien being filed;
 44 | providing that back taxes apply only under certain
 45 | circumstances amending s. 196.1978, F.S.; revising the
 46 | definition of the term "newly constructed"; revising
 47 | conditions for when multifamily projects are
 48 | considered property used for a charitable purpose and
 49 | are eligible to receive an ad valorem property tax
 50 | exemption; making technical changes; requiring

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51 property appraisers to exempt certain units from ad
 52 valorem property taxes; providing the method for
 53 determining the value of a unit for certain purposes;
 54 requiring property appraisers to review certain
 55 applications and make certain determinations;
 56 authorizing property appraisers to request and review
 57 additional information; authorizing property
 58 appraisers to grant exemptions only under certain
 59 conditions; revising requirements for property owners
 60 seeking a certification notice from the Florida
 61 Housing Finance Corporation; providing that a certain
 62 determination by the corporation does not constitute
 63 an exemption; revising eligibility; conforming
 64 provisions to changes made by the act; amending s.
 65 196.1979, F.S.; revising the value to which a certain
 66 ad valorem property tax exemption applies; revising a
 67 condition of eligibility for vacant residential units
 68 to qualify for a certain ad valorem property tax
 69 exemption; making technical changes; revising the
 70 deadline for an application for exemption; revising
 71 deadlines by which boards and governing bodies must
 72 deliver to or notify the department of the adoption,
 73 repeal, or expiration of certain ordinances; requiring
 74 property appraisers to review certain applications and
 75 make certain determinations; authorizing property

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76 | appraisers to request and review additional
 77 | information; authorizing property appraisers to grant
 78 | exemptions only under certain conditions; providing
 79 | the method for determining the value of a unit for
 80 | certain purposes; providing for retroactive
 81 | applicability; amending s. 196.1978, F.S.; authorizing
 82 | a taxing authority, beginning at a specified time, to
 83 | elect not to exempt certain property upon adoption of
 84 | an ordinance or a resolution; specifying requirements
 85 | and limitations for the ordinance or resolution;
 86 | providing applicability; specifying duties of the
 87 | taxing authority; authorizing certain property owners
 88 | to continue to receive an exemption under certain
 89 | circumstances; providing applicability; providing an
 90 | exemption from ad valorem property tax for property in
 91 | a multifamily project if certain conditions are met;
 92 | specifying requirements for eligibility and
 93 | applications; requiring property appraisers to review
 94 | certain applications and make certain determinations;
 95 | authorizing property appraisers to request and review
 96 | additional information; requiring property appraisers
 97 | to grant exemptions under certain condition; providing
 98 | the method for determining the value of portions of
 99 | property for certain purposes; specifying requirements
 100 | for property appraisers in reviewing and granting

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101 exemptions and for improperly granted exemptions;
 102 providing a penalty; providing limitations on
 103 eligibility; providing applicability; amending s.
 104 201.08, F.S.; providing applicability; defining the
 105 term "principal limit"; requiring that certain taxes
 106 be calculated based on the principal limit at a
 107 specified event; providing retroactive operation;
 108 providing construction; amending s. 201.21, F.S.;
 109 exempting all non-interest-bearing promissory notes,
 110 non-interest-bearing nonnegotiable notes, or non-
 111 interest-bearing written obligations, for specified
 112 purposes, from documentary stamp taxes in connection
 113 with the sale of alarm systems; providing for future
 114 repeal of amendments, unless saved from repeal by the
 115 Legislature through reenactment by the Legislature;
 116 providing for effect of amendments by other
 117 provisions; amending s. 206.9931, F.S.; deleting a
 118 registration fee for certain parties; amending s.
 119 206.9955, F.S.; revising the rates of certain taxes on
 120 natural gas fuel for a specified timeframe; reenacting
 121 s. 206.996(1) and (4), F.S., relating to monthly
 122 reports by natural gas fuel retailers and deductions,
 123 to incorporate the amendment made to s. 206.9955,
 124 F.S., in references thereto; reenacting s. 206.997,
 125 F.S., relating to state and local alternative fuel

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126 user fee clearing trust funds and distributions, to
 127 incorporate the amendment made to s. 206.9955, F.S.,
 128 in references thereto; creating s. 211.0254, F.S.;
 129 authorizing the use of credits against certain taxes
 130 beginning on a specified date; providing a limitation
 131 on such credits; providing construction; providing
 132 applicability; amending s. 212.0306, F.S.; revising
 133 the necessary vote in a referendum for the levy of a
 134 certain local option food and beverage tax; amending
 135 s. 212.05, F.S.; making technical changes; specifying
 136 the application of an exemption for sales tax for
 137 certain purchasers of boats and aircraft; providing a
 138 sales tax exemption for certain leases and rentals;
 139 amending s. 212.054, F.S.; specifying that certain
 140 purchases are considered a single item for purposes of
 141 discretionary sales surtax; specifying that certain
 142 property sales are deemed to occur in the county where
 143 the purchaser resides, as identified on specified
 144 documents; providing applicability; defining the term
 145 "final adjudication"; providing for the transfer and
 146 disposition of discretionary sales surtaxes under
 147 certain circumstances; providing for the suspension of
 148 discretionary sales surtaxes under certain
 149 circumstances; authorizing certain persons to file a
 150 claim for a refund of discretionary sale surtaxes;

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151 providing for future expiration; amending s. 212.055,
 152 F.S.; deleting a restriction on counties authorized to
 153 levy an indigent care and trauma center surtax;
 154 requiring approval of certain taxes in a referendum;
 155 amending s. 212.11, F.S.; authorizing an automatic
 156 extension for filing returns and remitting sales and
 157 use tax when specified states of emergency are
 158 declared; providing construction; creating s.
 159 212.1835, F.S.; authorizing the use of credits against
 160 certain taxes beginning on a specified date;
 161 authorizing certain expenses and payments to count
 162 toward the tax due; providing construction; providing
 163 applicability; requiring electronic filing of returns
 164 and payment of taxes; amending s. 212.20, F.S.;
 165 deleting the future repeal of provisions related to
 166 annual distributions to the Florida Agricultural
 167 Promotional Campaign Trust Fund; amending s. 213.21,
 168 F.S.; authorizing the department to consider requests
 169 to settle or compromise certain liabilities after
 170 certain time periods have expired, in certain
 171 circumstances; providing a limitation; providing that
 172 certain department decisions are not subject to
 173 review; amending s. 213.67, F.S.; authorizing certain
 174 parties to include additional specified amounts in a
 175 garnishment levy notice; revising methods for delivery

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176 of levy notices; amending s. 220.02, F.S.; revising
 177 the order in which credits may be taken to include a
 178 specified credit; amending s. 220.03, F.S.; revising
 179 the date of adoption of the Internal Revenue Code and
 180 other federal income tax statutes for purposes of the
 181 state corporate income tax; providing retroactive
 182 operation; amending s. 220.19, F.S.; authorizing the
 183 use of credits against certain taxes beginning on a
 184 specified date; revising obsolete provisions;
 185 authorizing certain taxpayers to use the credit in a
 186 specified manner; providing applicability; amending s.
 187 220.1915, F.S.; revising the definitions of the terms
 188 "qualifying expenditures" and "qualifying railroad";
 189 revising a limitation on the amount of the credit for
 190 qualified railroad construction or replacement
 191 expenditures; requiring the Department of
 192 Transportation to certify and provide certain
 193 information to the department by a specified date;
 194 revising application requirements for the credit for
 195 qualified railroad reconstruction or replacement
 196 expenditures; revising requirements for the department
 197 related to the issuance of a certain letter;
 198 conforming provisions to changes made by the act;
 199 revising conditions for carry-forward and transfer of
 200 such credit; creating s. 220.1992, F.S.; defining the

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201 terms "qualified employee" and "qualified taxpayer";
 202 establishing a credit against specified taxes for
 203 taxpayers that employ specified individuals;
 204 specifying the amount of such tax credit; authorizing
 205 the department to adopt rules governing the manner and
 206 form of the application for such tax credit;
 207 specifying requirements for such form; requiring the
 208 department to approve the tax credit prior to the
 209 taxpayer taking the credit; requiring the department
 210 to approve the tax credits in a specified manner;
 211 requiring the department to notify the taxpayer in a
 212 specified manner if the department determines an
 213 application is incomplete; providing that such
 214 taxpayer has a specified timeframe to correct any
 215 deficiency; providing that certain applications are
 216 deemed complete on a specified date; prohibiting
 217 taxpayers from claiming a tax credit of more than a
 218 specified amount; authorizing the carryforward of
 219 credits in a specified manner; providing the maximum
 220 amount of credit that may be granted during specified
 221 fiscal years; authorizing the department to consult
 222 with specified entities for a certain purpose;
 223 amending s. 220.222, F.S.; providing an automatic
 224 extension for the due date for a specified return in
 225 certain circumstances; amending s. 374.986, F.S.;

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226 | revising obsolete provisions; creating s. 402.261,
 227 | F.S.; defining terms; authorizing certain taxpayers to
 228 | receive tax credits for certain actions; providing
 229 | requirements for such credits; specifying the maximum
 230 | tax credit that may be granted for a specified
 231 | timeframe; authorizing tax credits be carried forward;
 232 | requiring repayment of tax credits under certain
 233 | conditions and using a specified formula; requiring
 234 | certain taxpayers to file specified returns and
 235 | reports; requiring that certain funds be distributed;
 236 | requiring taxpayers to submit applications beginning
 237 | on a specified date to receive tax credits; requiring
 238 | the application to include certain information;
 239 | requiring the Department of Revenue to approve tax
 240 | credits in a specified manner; prohibiting the
 241 | transfer of a tax credit; providing an exception;
 242 | requiring the department to approve certain transfers;
 243 | requiring a specified approval before the transfer of
 244 | certain credits; authorizing credits to be rescinded
 245 | during a specified time period; requiring specified
 246 | approval before certain credits may be rescinded;
 247 | requiring rescinded credits to be made available for
 248 | use in a specified manner; requiring the department to
 249 | provide specified letters in a certain time period
 250 | with certain information; authorizing the department

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251 to adopt rules; amending s. 402.62, F.S.; revising the
 252 requirements for the Department of Children and
 253 Families in designating eligible charitable
 254 organizations; increasing the Strong Families Tax
 255 Credit cap; specifying when applications may be
 256 submitted to the Department of Revenue; amending s.
 257 413.4021, F.S.; increasing the distribution for a
 258 specified program; amending s. 561.121, F.S.;
 259 providing for a specified distribution to specified
 260 entities of funds collected from certain excise taxes
 261 on alcoholic beverages and license fees on vendors;
 262 prohibiting such distribution from exceeding a certain
 263 amount; providing for the uses of such funds;
 264 prohibiting the use of such moneys for securing bonds;
 265 providing for future repeal; creating s. 561.1214,
 266 F.S.; authorizing the use of credits against certain
 267 taxes beginning on a specified date; providing a
 268 limitation on such credits; providing applicability;
 269 providing construction; reenacting s. 571.26, F.S.,
 270 relating to the Florida Agricultural Promotional
 271 Campaign Trust Fund; repealing s. 41 of chapter 2023-
 272 157, Laws of Florida, which provides for the
 273 expiration and reversion of a specified provision of
 274 law; amending s. 571.265, F.S.; deleting the future
 275 repeal of provisions related to the promotion of

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276 Florida thoroughbred breeding and of thoroughbred
 277 racing; amending s. 624.509, F.S.; revising the order
 278 in which certain credits and deductions may be taken
 279 to incorporate changes made by the act; amending s.
 280 624.5107, F.S.; authorizing the use of credits against
 281 certain taxes beginning on a specified date; providing
 282 a limitation; providing construction; providing
 283 applicability; providing for retroactive application;
 284 creating s. 624.5108, F.S.; requiring insurers to
 285 deduct specified amounts from the premiums for certain
 286 policies; defining the term "flood"; providing
 287 applicability; requiring the deductions amount to be
 288 separately stated; providing reporting requirements;
 289 providing that such deductions do not reduce insurers'
 290 direct written premiums; providing for a credit for a
 291 specified timeframe against insurance premium tax for
 292 insurers in a specified amount; exempting insurers
 293 claiming such credit from retaliatory tax; providing
 294 construction; requiring the department to refund
 295 unused credit under a certain circumstance; requiring
 296 certain insurers to include certain information with
 297 their quarterly and annual statements; requiring the
 298 office to include certain information in certain
 299 reports; authorizing the department to perform
 300 necessary audits and investigations; requiring the

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301 Office of Insurance Regulation to provide technical
 302 assistance; requiring the office to examine certain
 303 information and take corrective measures; authorizing
 304 the department and the office to adopt emergency
 305 rules; providing for future repeal; exempting from
 306 sales and use tax specified disaster preparedness
 307 supplies during specified timeframes; providing
 308 applicability; authorizing the department to adopt
 309 emergency rules; exempting from sales and use tax
 310 admissions to certain events, performances, and
 311 facilities, certain season tickets, and the retail
 312 sale of certain boating and water activity, camping,
 313 fishing, general outdoor, residential pool supplies
 314 and electric scooters during specified timeframes;
 315 defining terms; providing applicability; authorizing
 316 the department to adopt emergency rules; exempting
 317 from sales and use tax the retail sale of certain
 318 clothing, wallets, bags, school supplies, learning
 319 aids and jigsaw puzzles, and personal computers and
 320 personal computer-related accessories during a
 321 specified timeframe; defining terms; providing
 322 applicability; authorizing certain dealers to opt out
 323 of participating in the tax holiday, subject to
 324 certain requirements; authorizing the department to
 325 adopt emergency rules; exempting from the sales and

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326 use tax the retail sale of certain tools during a
 327 specified timeframe; providing applicability;
 328 authorizing the department to adopt emergency rules;
 329 authorizing the department to adopt emergency rules
 330 for specified provisions; providing for future
 331 expiration; providing an appropriation to offset
 332 certain reductions in ad valorem tax revenue;
 333 authorizing affected fiscally constrained counties to
 334 apply for appropriated funds; specifying application
 335 requirements; authorizing the department to adopt
 336 emergency rules; providing for future repeal;
 337 providing an appropriation; providing effective dates.

338

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

340

341 Section 1. Effective upon this act becoming a law,
 342 paragraph (d) of subsection (11) of section 192.001, Florida
 343 Statutes, is amended to read:

344 192.001 Definitions.—All definitions set out in chapters 1
 345 and 200 that are applicable to this chapter are included herein.
 346 In addition, the following definitions shall apply in the
 347 imposition of ad valorem taxes:

348 (11) "Personal property," for the purposes of ad valorem
 349 taxation, shall be divided into four categories as follows:

350 (d) "Tangible personal property" means all goods,

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351 | chattels, and other articles of value (but does not include the
 352 | vehicular items enumerated in s. 1(b), Art. VII of the State
 353 | Constitution and elsewhere defined) capable of manual possession
 354 | and whose chief value is intrinsic to the article itself.

355 | "Construction work in progress" consists of those items of
 356 | tangible personal property commonly known as fixtures,
 357 | machinery, and equipment when in the process of being installed
 358 | in new or expanded improvements to real property and whose value
 359 | is materially enhanced upon connection or use with a
 360 | preexisting, taxable, operational system or facility.

361 | Construction work in progress shall be deemed substantially
 362 | completed when connected with the preexisting, taxable,
 363 | operational system or facility. For the purposes of tangible
 364 | personal property constructed or installed by an electric
 365 | utility, construction work in progress shall be deemed
 366 | substantially completed upon the earlier of when all permits or
 367 | approvals required for commercial operation have been received
 368 | or approved, or 1 year after the construction work in progress
 369 | has been connected with the preexisting, taxable, operational
 370 | system or facility. Inventory and household goods are expressly
 371 | excluded from this definition.

372 | Section 2. (1) The amendment made by this act to s.
 373 | 192.001, Florida Statutes, applies retroactively beginning with
 374 | the 2024 property tax roll.

375 | (2) This section shall take effect upon becoming a law.

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376 Section 3. Paragraph (g) of subsection (1) of section
 377 192.0105, Florida Statutes, is amended to read:

378 192.0105 Taxpayer rights.—There is created a Florida
 379 Taxpayer's Bill of Rights for property taxes and assessments to
 380 guarantee that the rights, privacy, and property of the
 381 taxpayers of this state are adequately safeguarded and protected
 382 during tax levy, assessment, collection, and enforcement
 383 processes administered under the revenue laws of this state. The
 384 Taxpayer's Bill of Rights compiles, in one document, brief but
 385 comprehensive statements that summarize the rights and
 386 obligations of the property appraisers, tax collectors, clerks
 387 of the court, local governing boards, the Department of Revenue,
 388 and taxpayers. Additional rights afforded to payors of taxes and
 389 assessments imposed under the revenue laws of this state are
 390 provided in s. 213.015. The rights afforded taxpayers to assure
 391 that their privacy and property are safeguarded and protected
 392 during tax levy, assessment, and collection are available only
 393 insofar as they are implemented in other parts of the Florida
 394 Statutes or rules of the Department of Revenue. The rights so
 395 guaranteed to state taxpayers in the Florida Statutes and the
 396 departmental rules include:

397 (1) THE RIGHT TO KNOW.—

398 (g) The right, on property determined not to have been
 399 entitled to homestead exemption in a prior year, to notice of
 400 intent from the property appraiser to record notice of tax lien,

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401 information regarding why the taxpayer was not entitled to the
 402 exemption and how tax, penalties, and interest are calculated,
 403 and the right to pay tax, penalty, and interest before a tax
 404 lien is recorded for any prior year (see s. 196.161(1)(b)).

405
 406 Notwithstanding the right to information contained in this
 407 subsection, under s. 197.122 property owners are held to know
 408 that property taxes are due and payable annually and are charged
 409 with a duty to ascertain the amount of current and delinquent
 410 taxes and obtain the necessary information from the applicable
 411 governmental officials.

412 Section 4. Paragraph (b) of subsection (4) and subsection
 413 (10) of section 193.155, Florida Statutes, are amended to read:

414 193.155 Homestead assessments.—Homestead property shall be
 415 assessed at just value as of January 1, 1994. Property receiving
 416 the homestead exemption after January 1, 1994, shall be assessed
 417 at just value as of January 1 of the year in which the property
 418 receives the exemption unless the provisions of subsection (8)
 419 apply.

420 (4)

421 (b)1. Changes, additions, or improvements that replace all
 422 or a portion of homestead property, including ancillary
 423 improvements, damaged or destroyed by misfortune or calamity
 424 shall be assessed upon substantial completion as provided in
 425 this paragraph. Such assessment must be calculated using the

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426 homestead property's assessed value as of the January 1
 427 immediately before the date on which the damage or destruction
 428 was sustained, subject to the assessment limitations in
 429 subsections (1) and (2), when:

430 a. The square footage of the homestead property as changed
 431 or improved does not exceed 110 percent of the square footage of
 432 the homestead property before the damage or destruction; or

433 b. The total square footage of the homestead property as
 434 changed or improved does not exceed 1,500 square feet.

435 2. The homestead property's assessed value must be
 436 increased by the just value of that portion of the changed or
 437 improved homestead property which is in excess of 110 percent of
 438 the square footage of the homestead property before the damage
 439 or destruction or of that portion exceeding 1,500 square feet.

440 3. Homestead property damaged or destroyed by misfortune
 441 or calamity which, after being changed or improved, has a square
 442 footage of less than 100 percent of the homestead property's
 443 total square footage before the damage or destruction shall be
 444 assessed pursuant to subsection (5).

445 4. Changes, additions, or improvements assessed pursuant
 446 to this paragraph must be reassessed pursuant to subsection (1)
 447 in subsequent years. This paragraph applies to changes,
 448 additions, or improvements commenced within 5 ~~3~~ years after the
 449 January 1 following the damage or destruction of the homestead.

450 (10) (a) If the property appraiser determines that for any

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451 year or years within the prior 10 years a person who was not
452 entitled to the homestead property assessment limitation granted
453 under this section was granted the homestead property assessment
454 limitation, the property appraiser making such determination
455 shall serve upon the owner a notice of intent to record in the
456 public records of the county a notice of tax lien against any
457 property owned by that person in the county, and such property
458 must be identified in the notice of tax lien. The property
459 appraiser must include with such notice information explaining
460 why the owner is not entitled to the limitation, the years for
461 which unpaid taxes, penalties, and interest are due, and the
462 manner in which unpaid taxes, penalties, and interest have been
463 calculated. Such property that is situated in this state is
464 subject to the unpaid taxes, plus a penalty of 50 percent of the
465 unpaid taxes for each year and 15 percent interest per annum.
466 However, when a person entitled to exemption pursuant to s.
467 196.031 inadvertently receives the limitation pursuant to this
468 section following a change of ownership, the assessment of such
469 property must be corrected as provided in paragraph (9) (a), and
470 the person need not pay the unpaid taxes, penalties, or
471 interest. Before a lien may be filed, the person or entity so
472 notified must be given 30 days to pay the taxes and any
473 applicable penalties and interest.

474 (b) If the property appraiser improperly grants the
475 property assessment limitation as a result of a clerical mistake

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476 or an omission, the person or entity improperly receiving the
477 property assessment limitation may not be assessed a penalty or
478 interest. Back taxes shall apply only as follows:

479 1. If the person who received the limitation as a result
480 of a clerical mistake or omission voluntarily discloses to the
481 property appraiser that he or she was not entitled to the
482 limitation before the property appraiser notifies the owner of
483 the mistake or omission, no back taxes shall be due.

484 2. If the person who received the limitation as a result
485 of a clerical mistake or omission does not voluntarily disclose
486 to the property appraiser that he or she was not entitled to the
487 limitation before the property appraiser notifies the owner of
488 the mistake or omission, back taxes shall be due for any year or
489 years that the owner was not entitled to the limitation within
490 the 5 years before the property appraiser notified the owner of
491 the mistake or omission.

492 3. The property appraiser shall serve upon an owner that
493 owes back taxes under subparagraph 2. a notice of intent to
494 record in the public records of the county a notice of tax lien
495 against any property owned by that person in the county, and
496 such property must be identified in the notice of tax lien. The
497 property appraiser must include with such notice information
498 explaining why the owner is not entitled to the limitation, the
499 years for which unpaid taxes are due, and the manner in which
500 unpaid taxes have been calculated. Before a lien may be filed,

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501 the person or entity so notified must be given 30 days to pay
 502 the taxes.

503 Section 5. Subsection (1) of section 193.624, Florida
 504 Statutes, is amended to read:

505 193.624 Assessment of renewable energy source devices.—

506 (1) As used in this section, the term "renewable energy
 507 source device" means any of the following equipment that
 508 collects, transmits, stores, or uses solar energy, wind energy,
 509 or energy derived from geothermal deposits or biogas, as defined
 510 in s. 366.91:

511 (a) Solar energy collectors, photovoltaic modules, and
 512 inverters.

513 (b) Storage tanks and other storage systems, excluding
 514 swimming pools used as storage tanks.

515 (c) Rockbeds.

516 (d) Thermostats and other control devices.

517 (e) Heat exchange devices.

518 (f) Pumps and fans.

519 (g) Roof ponds.

520 (h) Freestanding thermal containers.

521 (i) Pipes, ducts, wiring, structural supports, refrigerant
 522 handling systems, and other components used as integral parts of
 523 such systems; however, such equipment does not include
 524 conventional backup systems of any type or any equipment or
 525 structure that would be required in the absence of the renewable

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526 energy source device.

527 (j) Windmills and wind turbines.

528 (k) Wind-driven generators.

529 (l) Power conditioning and storage devices that store or
 530 use solar energy, wind energy, or energy derived from geothermal
 531 deposits to generate electricity or mechanical forms of energy.

532 (m) Pipes and other equipment used to transmit hot
 533 geothermal water to a dwelling or structure from a geothermal
 534 deposit.

535 (n) Pipes, equipment, structural facilities, structural
 536 support, and any other machinery integral to the
 537 interconnection, production, storage, compression,
 538 transportation, processing, collection, and conversion of biogas
 539 from landfill waste; livestock farm waste, including manure;
 540 food waste; or treated wastewater into renewable natural gas as
 541 defined in s. 366.91.

542
 543 The term does not include equipment that is on the distribution
 544 or transmission side of the point at which a renewable energy
 545 source device is interconnected to an electric utility's
 546 distribution grid or transmission lines or a natural gas
 547 pipeline or distribution system.

548 Section 6. The amendment made by this act to s. 193.624,
 549 Florida Statutes, first applies to the 2025 property tax roll.

550 Section 7. Subsection (7) of section 193.703, Florida

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551 Statutes, is amended to read:

552 193.703 Reduction in assessment for living quarters of
553 parents or grandparents.—

554 (7)(a) If the property appraiser determines that for any
555 year within the previous 10 years a property owner who was not
556 entitled to a reduction in assessed value under this section was
557 granted such reduction, the property appraiser shall serve on
558 the owner a notice of intent to record in the public records of
559 the county a notice of tax lien against any property owned by
560 that person in the county, and that property must be identified
561 in the notice of tax lien. Any property that is owned by that
562 person and is situated in this state is subject to the taxes
563 exempted by the improper reduction, plus a penalty of 50 percent
564 of the unpaid taxes for each year and interest at a rate of 15
565 percent per annum. Before such lien may be filed, the owner must
566 be given 30 days within which to pay the taxes, penalties, and
567 interest. Such lien is subject to s. 196.161(3).

568 (b)1. ~~However,~~ If a reduction is improperly granted due to
569 a clerical mistake or omission by the property appraiser, the
570 person who improperly received the reduction may not be assessed
571 a penalty or interest. Back taxes shall apply only as follows:

572 a. If the person who received the reduction in assessed
573 value as a result of a clerical mistake or omission voluntarily
574 discloses to the property appraiser that he or she was not
575 entitled to the reduction in assessed value before the property

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576 appraiser notifies the owner of the mistake or omission, no back
 577 taxes shall be due.

578 b. If the person who received the reduction in assessed
 579 value as a result of a clerical mistake or omission does not
 580 voluntarily disclose to the property appraiser that he or she
 581 was not entitled to the limitation before the property appraiser
 582 notifies the owner of the mistake or omission, back taxes shall
 583 be due for any year or years that the owner was not entitled to
 584 the limitation within the 5 years before the property appraiser
 585 notified the owner of the mistake or omission.

586 2. The property appraiser shall serve upon an owner that
 587 owes back taxes under sub-subparagraph 1.b. a notice of intent
 588 to record in the public records of the county a notice of tax
 589 lien against any property owned by that person in the county,
 590 and such property must be identified in the notice of tax lien.
 591 The property appraiser must include with such notice information
 592 explaining why the owner is not entitled to the limitation, the
 593 years for which unpaid taxes are due, and the manner in which
 594 unpaid taxes have been calculated. Before such lien may be
 595 filed, the owner must be given 30 days within which to pay the
 596 taxes, penalties, and interest. Such lien is subject to s.
 597 196.161(3).

598 Section 8. Paragraph (f) of subsection (1) of section
 599 194.037, Florida Statutes, is amended to read:

600 194.037 Disclosure of tax impact.—

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601 (1) After hearing all petitions, complaints, appeals, and
 602 disputes, the clerk shall make public notice of the findings and
 603 results of the board as provided in chapter 50. If published in
 604 the print edition of a newspaper, the notice must be in at least
 605 a quarter-page size advertisement of a standard size or tabloid
 606 size newspaper, and the headline shall be in a type no smaller
 607 than 18 point. The advertisement shall not be placed in that
 608 portion of the newspaper where legal notices and classified
 609 advertisements appear. The advertisement shall be published in a
 610 newspaper in the county. The newspaper selected shall be one of
 611 general interest and readership in the community pursuant to
 612 chapter 50. For all advertisements published pursuant to this
 613 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT
 614 BOARD. The public notice shall list the members of the value
 615 adjustment board and the taxing authorities to which they are
 616 elected. The form shall show, in columnar form, for each of the
 617 property classes listed under subsection (2), the following
 618 information, with appropriate column totals:

619 (f) In the sixth column, the net change in taxable value
 620 from the property appraiser's ~~assessor's~~ initial roll which
 621 results from board decisions.

622 Section 9. Present paragraphs (b) through (e) of
 623 subsection (9) of section 196.011, Florida Statutes, are
 624 redesignated as paragraphs (c) through (f), respectively, a new
 625 paragraph (b) is added to that subsection, and paragraph (a) of

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626 | that subsection is amended, to read:
 627 | 196.011 Annual application required for exemption.—
 628 | (9)(a) A county may, at the request of the property
 629 | appraiser and by a majority vote of its governing body, waive
 630 | the requirement that an annual application or statement be made
 631 | for exemption of property within the county after an initial
 632 | application is made and the exemption granted. The waiver under
 633 | this subsection of the annual application or statement
 634 | requirement applies to all exemptions under this chapter except
 635 | the exemption under s. 196.1995. Notwithstanding such waiver,
 636 | refiling of an application or statement shall be required when
 637 | any property granted an exemption is sold or otherwise disposed
 638 | of, when the ownership changes in any manner, when the applicant
 639 | for homestead exemption ceases to use the property as his or her
 640 | homestead, or when the status of the owner changes so as to
 641 | change the exempt status of the property. In its deliberations
 642 | on whether to waive the annual application or statement
 643 | requirement, the governing body shall consider the possibility
 644 | of fraudulent exemption claims which may occur due to the waiver
 645 | of the annual application requirement. The owner of any property
 646 | granted an exemption who is not required to file an annual
 647 | application or statement shall notify the property appraiser
 648 | promptly whenever the use of the property or the status or
 649 | condition of the owner changes so as to change the exempt status
 650 | of the property. If any property owner fails to so notify the

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651 property appraiser and the property appraiser determines that
652 for any year within the prior 10 years the owner was not
653 entitled to receive such exemption, the owner of the property is
654 subject to the taxes exempted as a result of such failure plus
655 15 percent interest per annum and a penalty of 50 percent of the
656 taxes exempted. Except for homestead exemptions controlled by s.
657 196.161, the property appraiser making such determination shall
658 record in the public records of the county a notice of tax lien
659 against any property owned by that person or entity in the
660 county, and such property must be identified in the notice of
661 tax lien. Except as provided in paragraph (b), such property is
662 subject to the payment of all taxes and penalties. Such lien
663 when filed shall attach to any property, identified in the
664 notice of tax lien, owned by the person who illegally or
665 improperly received the exemption. If such person no longer owns
666 property in that county but owns property in some other county
667 or counties in the state, the property appraiser shall record a
668 notice of tax lien in such other county or counties, identifying
669 the property owned by such person or entity in such county or
670 counties, and it shall become a lien against such property in
671 such county or counties. Before a lien may be filed, the person
672 or entity so notified must be given 30 days to pay the taxes.

673 (b) If a homestead exemption is granted as a result of a
674 clerical mistake or omission by the property appraiser, the
675 taxpayer may not be assessed a penalty or interest. Back taxes

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676 shall apply only as follows:

677 1. If the person who received the homestead exemption as a
678 result of a clerical mistake or omission voluntarily discloses
679 to the property appraiser that he or she was not entitled to the
680 homestead exemption before the property appraiser notifies the
681 owner of the mistake or omission, no back taxes shall be due.

682 2. If the person who received the homestead exemption as a
683 result of a clerical mistake or omission does not voluntarily
684 disclose to the property appraiser that he or she was not
685 entitled to the homestead exemption before the property
686 appraiser notifies the owner of the mistake or omission, back
687 taxes shall be due for any year or years that the owner was not
688 entitled to the limitation within the 5 years before the
689 property appraiser notified the owner of the mistake or
690 omission.

691 3. The property appraiser shall serve upon an owner that
692 owes back taxes under subparagraph 2. a notice of intent to
693 record in the public records of the county a notice of tax lien
694 against any property owned by that person in the county, and
695 such property must be identified in the notice of tax lien. The
696 property appraiser must include with such notice information
697 explaining why the owner is not entitled to the limitation, the
698 years for which unpaid taxes are due, and the manner in which
699 unpaid taxes have been calculated. Before a lien may be filed,
700 the person or entity so notified must be given 30 days to pay

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701 the taxes.

702 Section 10. Subsection (7) of section 196.031, Florida
703 Statutes, is amended to read:

704 196.031 Exemption of homesteads.—

705 (7) When homestead property is damaged or destroyed by
706 misfortune or calamity and the property is uninhabitable on
707 January 1 after the damage or destruction occurs, the homestead
708 exemption may be granted if the property is otherwise qualified
709 and if the property owner notifies the property appraiser that
710 he or she intends to repair or rebuild the property and live in
711 the property as his or her primary residence after the property
712 is repaired or rebuilt and does not claim a homestead exemption
713 on any other property or otherwise violate this section. Failure
714 by the property owner to commence the repair or rebuilding of
715 the homestead property within 5 ~~3~~ years after January 1
716 following the property's damage or destruction constitutes
717 abandonment of the property as a homestead. After the 5-year ~~3-~~
718 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
719 a building permit issued to the property owner for such repairs
720 or rebuilding also constitutes abandonment of the property as
721 homestead.

722 Section 11. Subsection (9) of section 196.075, Florida
723 Statutes, is amended to read:

724 196.075 Additional homestead exemption for persons 65 and
725 older.—

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726 (9)(a) If the property appraiser determines that for any
 727 year within the immediately previous 10 years a person who was
 728 not entitled to the additional homestead exemption under this
 729 section was granted such an exemption, the property appraiser
 730 shall serve upon the owner a notice of intent to record in the
 731 public records of the county a notice of tax lien against any
 732 property owned by that person in the county, and that property
 733 must be identified in the notice of tax lien. Any property that
 734 is owned by the taxpayer and is situated in this state is
 735 subject to the taxes exempted by the improper homestead
 736 exemption, plus a penalty of 50 percent of the unpaid taxes for
 737 each year and interest at a rate of 15 percent per annum. Before
 738 any such lien may be filed, the owner must be given 30 days
 739 within which to pay the taxes, penalties, and interest. Such a
 740 lien is subject to the procedures and provisions set forth in s.
 741 196.161(3).

742 (b) ~~However,~~ If the additional homestead ~~such an~~ exemption
 743 under this section is improperly granted as a result of a
 744 clerical mistake or omission by the property appraiser, the
 745 person who improperly received the exemption may not be assessed
 746 a penalty and interest. Back taxes shall apply only as follows:

747 1. If the person who received the additional homestead
 748 exemption under this section as a result of a clerical mistake
 749 or omission voluntarily discloses to the property appraiser that
 750 he or she was not entitled to the homestead exemption before the

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751 property appraiser notifies the owner of the mistake or
 752 omission, no back taxes shall be due.

753 2. If the person who received the additional homestead
 754 exemption under this section as a result of a clerical mistake
 755 or omission does not voluntarily disclose to the property
 756 appraiser that he or she was not entitled to the homestead
 757 exemption before the property appraiser notifies the owner of
 758 the mistake or omission, back taxes shall be due for any year or
 759 years that the owner was not entitled to the limitation within
 760 the 5 years before the property appraiser notified the owner of
 761 the mistake or omission.

762 3. The property appraiser shall serve upon an owner that
 763 owes back taxes under subparagraph 2. a notice of intent to
 764 record in the public records of the county a notice of tax lien
 765 against any property owned by that person in the county, and
 766 such property must be identified in the notice of tax lien. The
 767 property appraiser must include with such notice information
 768 explaining why the owner is not entitled to the limitation, the
 769 years for which unpaid taxes are due, and the manner in which
 770 unpaid taxes have been calculated. Before any such lien may be
 771 filed, the owner must be given 30 days within which to pay the
 772 taxes, penalties, and interest. Such a lien is subject to the
 773 procedures and provisions set forth in s. 196.161(3).

774 Section 12. Paragraph (b) of subsection (1) of section
 775 196.161, Florida Statutes, is amended to read:

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776 196.161 Homestead exemptions; lien imposed on property of
 777 person claiming exemption although not a permanent resident.—

778 (1)

779 (b)1. In addition, upon determination by the property
 780 appraiser that for any year or years within the prior 10 years a
 781 person who was not entitled to a homestead exemption was granted
 782 a homestead exemption from ad valorem taxes, it shall be the
 783 duty of the property appraiser making such determination to
 784 serve upon the owner a notice of intent to record in the public
 785 records of the county a notice of tax lien against any property
 786 owned by that person in the county, and such property shall be
 787 identified in the notice of tax lien. The property appraiser
 788 must include with such notice served upon the owner information
 789 explaining why the owner is not entitled to the homestead
 790 exemption; for which years unpaid taxes, penalties, and interest
 791 are due; and how unpaid taxes, penalties, and interest have been
 792 calculated. Such property which is situated in this state shall
 793 be subject to the taxes exempted thereby, plus a penalty of 50
 794 percent of the unpaid taxes for each year and 15 percent
 795 interest per annum. Before any such lien may be filed, the owner
 796 so notified must be given 30 days to pay the taxes, penalties,
 797 and interest.

798 2. ~~However,~~ If a homestead exemption is improperly granted
 799 as a result of a clerical mistake or an omission by the property
 800 appraiser, the person improperly receiving the exemption shall

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801 not be assessed penalty and interest. Before any such lien may
802 be filed, the owner so notified must be given 30 days to pay the
803 taxes, penalties, and interest. Back taxes shall apply only as
804 follows:

805 a. If the person who received the homestead exemption as a
806 result of a clerical mistake or omission voluntarily discloses
807 to the property appraiser that he or she was not entitled to the
808 homestead exemption before the property appraiser notifies the
809 owner of the mistake or omission, no back taxes shall be due.

810 b. If the person who received the homestead exemption as a
811 result of a clerical mistake or omission does not voluntarily
812 disclose to the property appraiser that he or she was not
813 entitled to the homestead exemption before the property
814 appraiser notifies the owner of the mistake or omission, back
815 taxes shall be due for any year or years that the owner was not
816 entitled to the limitation within the 5 years before the
817 property appraiser notified the owner of the mistake or
818 omission.

819 c. The property appraiser shall serve upon an owner that
820 owes back taxes under sub-subparagraph b. a notice of intent to
821 record in the public records of the county a notice of tax lien
822 against any property owned by that person in the county, and
823 such property must be identified in the notice of tax lien. The
824 property appraiser must include with such notice information
825 explaining why the owner is not entitled to the limitation, the

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826 | years for which unpaid taxes are due, and the manner in which
 827 | unpaid taxes have been calculated.

828 | Section 13. Effective upon becoming a law, subsection (3)
 829 | of section 196.1978, Florida Statutes, is amended to read:

830 | 196.1978 Affordable housing property exemption.—

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

832 | 1. "Corporation" means the Florida Housing Finance
 833 | Corporation.

834 | 2. "Newly constructed" means an improvement to real
 835 | property which was substantially completed within 5 years before
 836 | the date of an applicant's first submission of a request for a
 837 | certification notice ~~or an application for an exemption~~ pursuant
 838 | to this subsection ~~section, whichever is earlier.~~

839 | 3. "Substantially completed" has the same meaning as in s.
 840 | 192.042(1).

841 | (b) Notwithstanding ss. 196.195 and 196.196, portions of
 842 | property in a multifamily project are considered property used
 843 | for a charitable purpose and are eligible to receive an ad
 844 | valorem property tax exemption if such portions meet all of the
 845 | following conditions:

846 | 1. Provide affordable housing to natural persons or
 847 | families meeting the income limitations provided in paragraph
 848 | (d).†

849 | 2.a. Are within a newly constructed multifamily project
 850 | that contains more than 70 units dedicated to housing natural

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851 persons or families meeting the income limitations provided in
 852 paragraph (d); or

853 b. Are within a newly constructed multifamily project in
 854 an area of critical state concern, as designated by s. 380.0552
 855 or chapter 28-36, Florida Administrative Code, which contains
 856 more than 10 units dedicated to housing natural persons or
 857 families meeting the income limitations provided in paragraph
 858 (d). ~~and~~

859 3. Are rented for an amount that does not exceed the
 860 amount as specified by the most recent multifamily rental
 861 programs income and rent limit chart posted by the corporation
 862 and derived from the Multifamily Tax Subsidy Projects Income
 863 Limits published by the United States Department of Housing and
 864 Urban Development or 90 percent of the fair market value rent as
 865 determined by a rental market study meeting the requirements of
 866 paragraph (l) ~~(m)~~, whichever is less.

867 (c) If a unit that in the previous year received ~~qualified~~
 868 ~~for~~ the exemption under this subsection and was occupied by a
 869 tenant is vacant on January 1, the vacant unit is eligible for
 870 the exemption if the use of the unit is restricted to providing
 871 affordable housing that would otherwise meet the requirements of
 872 this subsection and a reasonable effort is made to lease the
 873 unit to eligible persons or families.

874 (d)1. The property appraiser shall exempt:

875 a. Seventy-five percent of the assessed value of the units

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876 in multifamily projects that meet the requirements of this
 877 subsection and are ~~Qualified property~~ used to house natural
 878 persons or families whose annual household income is greater
 879 than 80 percent but not more than 120 percent of the median
 880 annual adjusted gross income for households within the
 881 metropolitan statistical area or, if not within a metropolitan
 882 statistical area, within the county in which the person or
 883 family resides; ~~and, must receive an ad valorem property tax~~
 884 ~~exemption of 75 percent of the assessed value.~~

885 b.2. From ad valorem property taxes the units in
 886 multifamily projects that meet the requirements of this
 887 subsection and are ~~Qualified property~~ used to house natural
 888 persons or families whose annual household income does not
 889 exceed 80 percent of the median annual adjusted gross income for
 890 households within the metropolitan statistical area or, if not
 891 within a metropolitan statistical area, within the county in
 892 which the person or family resides, ~~is exempt from ad valorem~~
 893 ~~property taxes.~~

894 2. When determining the value of a unit for purposes of
 895 applying an exemption pursuant to this paragraph, the property
 896 appraiser must include in such valuation the proportionate share
 897 of the residential common areas, including the land, fairly
 898 attributable to such unit.

899 (e) To be eligible to receive an exemption under this
 900 subsection, a property owner must submit an application on a

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901 form prescribed by the department by March 1 for the exemption,
 902 accompanied by a certification notice from the corporation to
 903 the property appraiser. The property appraiser shall review the
 904 application and determine whether the applicant meets all of the
 905 requirements of this subsection and is entitled to an exemption.
 906 A property appraiser may request and review additional
 907 information necessary to make such determination. A property
 908 appraiser may grant an exemption only for a property for which
 909 the corporation has issued a certification notice and which the
 910 property appraiser determines is entitled to an exemption.

911 (f) To receive a certification notice, a property owner
 912 must submit a request to the corporation ~~for certification~~ on a
 913 form provided by the corporation which includes all of the
 914 following:

915 1. The most recently completed rental market study meeting
 916 the requirements of paragraph (1) ~~(m)~~.

917 2. A list of the units for which the property owner seeks
 918 an exemption.

919 3. The rent amount received by the property owner for each
 920 unit for which the property owner seeks an exemption. If a unit
 921 is vacant and qualifies for an exemption under paragraph (c),
 922 the property owner must provide evidence of the published rent
 923 amount for each vacant unit.

924 4. A sworn statement, under penalty of perjury, from the
 925 applicant restricting the property for a period of not less than

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926 3 years to housing persons or families who meet the income
 927 limitations under this subsection.

928 (g) The corporation shall review the request for a
 929 certification notice and certify whether a property ~~that~~ meets
 930 the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this~~
 931 ~~subsection~~. A determination by the corporation regarding a
 932 request for a certification notice does not constitute a grant
 933 of an exemption pursuant to this subsection or final agency
 934 action pursuant to chapter 120.

935 1. If the corporation determines that the property meets
 936 the ~~eligibility~~ criteria ~~for an exemption under this subsection~~,
 937 the corporation must send a certification notice to the property
 938 owner and the property appraiser.

939 2. If the corporation determines that the property does
 940 not meet the ~~eligibility~~ criteria, the corporation must notify
 941 the property owner and include the reasons for such
 942 determination.

943 (h) The corporation shall post on its website the deadline
 944 to submit a request for a certification notice. The deadline
 945 must allow adequate time for a property owner to submit a timely
 946 application for exemption to the property appraiser.

947 (i) ~~The property appraiser shall review the application~~
 948 ~~and determine if the applicant is entitled to an exemption. A~~
 949 ~~property appraiser may grant an exemption only for a property~~
 950 ~~for which the corporation has issued a certification notice.~~

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951 ~~(j)~~ If the property appraiser determines that for any year
 952 during the immediately previous 10 years a person who was not
 953 entitled to an exemption under this subsection was granted such
 954 an exemption, the property appraiser must serve upon the owner a
 955 notice of intent to record in the public records of the county a
 956 notice of tax lien against any property owned by that person in
 957 the county, and that property must be identified in the notice
 958 of tax lien. Any property owned by the taxpayer and situated in
 959 this state is subject to the taxes exempted by the improper
 960 exemption, plus a penalty of 50 percent of the unpaid taxes for
 961 each year and interest at a rate of 15 percent per annum. If an
 962 exemption is improperly granted as a result of a clerical
 963 mistake or an omission by the property appraiser, the property
 964 owner improperly receiving the exemption may not be assessed a
 965 penalty or interest.

966 (j)~~(k)~~ Units subject to an agreement with the corporation
 967 pursuant to chapter 420 recorded in the official records of the
 968 county in which the property is located to provide housing to
 969 natural persons or families meeting the extremely-low-income,
 970 very-low-income, or low-income limits specified in s. 420.0004
 971 are not eligible for this exemption.

972 (k)~~(l)~~ Property receiving an exemption pursuant to s.
 973 196.1979 or units used as a transient public lodging
 974 establishment as defined in s. 509.013 ~~is~~ not eligible for
 975 this exemption.

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976 (1)~~(m)~~ A rental market study submitted as required by
 977 subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market
 978 value rent of each unit for which a property owner seeks an
 979 exemption. Only a certified general appraiser as defined in s.
 980 475.611 may issue a rental market study. The certified general
 981 appraiser must be independent of the property owner who requests
 982 the rental market study. In preparing the rental market study, a
 983 certified general appraiser shall comply with the standards of
 984 professional practice pursuant to part II of chapter 475 and use
 985 comparable property within the same geographic area and of the
 986 same type as the property for which the exemption is sought. A
 987 rental market study must have been completed within 3 years
 988 before submission of the application.

989 (m)~~(n)~~ The corporation may adopt rules to implement this
 990 section.

991 (n)~~(o)~~ This subsection first applies to the 2024 tax roll
 992 and is repealed December 31, 2059.

993 Section 14. Effective upon becoming a law, present
 994 subsections (6) and (7) of section 196.1979, Florida Statutes,
 995 are redesignated as subsections (8) and (9), respectively, new
 996 subsections (6) and (7) are added to that section, and paragraph
 997 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
 998 (l) of subsection (3), and subsection (5) of that section are
 999 amended, to read:

1000 196.1979 County and municipal affordable housing property

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1001 exemption.—

1002 (1)

1003 (b) Qualified property may receive an ad valorem property

1004 tax exemption of:

1005 1. Up to 75 percent of the assessed value of each

1006 residential unit used to provide affordable housing if fewer

1007 than 100 percent of the multifamily project's residential units

1008 are used to provide affordable housing meeting the requirements

1009 of this section.

1010 2. Up to 100 percent of the assessed value of each

1011 residential unit used to provide affordable housing if 100

1012 percent of the multifamily project's residential units are used

1013 to provide affordable housing meeting the requirements of this

1014 section.

1015 (2) If a residential unit that in the previous year

1016 received ~~qualified for~~ the exemption under this section and was

1017 occupied by a tenant is vacant on January 1, the vacant unit may

1018 qualify for the exemption under this section if the use of the

1019 unit is restricted to providing affordable housing that would

1020 otherwise meet the requirements of this section and a reasonable

1021 effort is made to lease the unit to eligible persons or

1022 families.

1023 (3) An ordinance granting the exemption authorized by this

1024 section must:

1025 (d) Require the local entity to verify and certify

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1026 | property that meets the requirements of the ordinance as
 1027 | qualified property and forward the certification to the property
 1028 | owner and the property appraiser. If the local entity denies the
 1029 | application for certification ~~exemption~~, it must notify the
 1030 | applicant and include reasons for the denial.

1031 | (f) Require the property owner to submit an application
 1032 | for exemption, on a form prescribed by the department,
 1033 | accompanied by the certification of qualified property, to the
 1034 | property appraiser no later than the deadline specified in s.
 1035 | 196.011 ~~March 1~~.

1036 | (1) Require the county or municipality to post on its
 1037 | website a list of ~~certified~~ properties receiving the exemption
 1038 | for the purpose of facilitating access to affordable housing.

1039 | (5) An ordinance adopted under this section must expire
 1040 | before the fourth January 1 after adoption; however, the board
 1041 | of county commissioners or the governing body of the
 1042 | municipality may adopt a new ordinance to renew the exemption.
 1043 | The board of county commissioners or the governing body of the
 1044 | municipality shall deliver a copy of an ordinance adopted under
 1045 | this section to the department and the property appraiser within
 1046 | 10 days after its adoption, but no later than January 1 of the
 1047 | year such exemption will take effect. If the ordinance expires
 1048 | or is repealed, the board of county commissioners or the
 1049 | governing body of the municipality must notify the department
 1050 | and the property appraiser within 10 days after its expiration

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1051 or repeal, but no later than January 1 of the year the repeal or
 1052 expiration of such exemption will take effect.

1053 (6) The property appraiser shall review each application
 1054 for exemption and determine whether the applicant meets all of
 1055 the requirements of this section and is entitled to an
 1056 exemption. A property appraiser may request and review
 1057 additional information necessary to make such determination. A
 1058 property appraiser may grant an exemption only for a property
 1059 for which the local entity has certified as qualified property
 1060 and which the property appraiser determines is entitled to an
 1061 exemption.

1062 (7) When determining the value of a unit for purposes of
 1063 applying an exemption pursuant to this section, the property
 1064 appraiser must include in such valuation the proportionate share
 1065 of the residential common areas, including the land, fairly
 1066 attributable to such unit.

1067 Section 15. (1) The amendments made to s. 196.1978,
 1068 Florida Statutes, by section 13 of this act and s. 196.1979,
 1069 Florida Statutes, are intended to be remedial and clarifying in
 1070 nature and apply retroactively to January 1, 2024.

1071 (2) This section shall take effect upon becoming a law.

1072 Section 16. Paragraph (o) is added to subsection (3) of
 1073 section 196.1978, Florida Statutes, as amended by this act, and
 1074 subsection (4) is added to that section, to read:

1075 196.1978 Affordable housing property exemption.—

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1076 (3)

1077 (o)1. Beginning with the 2025 tax roll, a taxing authority

1078 may elect, upon adoption of an ordinance or resolution approved

1079 by a two-thirds vote of the governing body, not to exempt

1080 property under sub-subparagraph (d)1.a. located in a county

1081 specified pursuant to subparagraph 2., subject to the conditions

1082 of this paragraph.

1083 2. A taxing authority must make a finding in the ordinance

1084 or resolution that the most recently published Shimberg Center

1085 for Housing Studies Annual Report, prepared pursuant to s.

1086 420.6075, identifies that a county that is part of the

1087 jurisdiction of the taxing authority is within a metropolitan

1088 statistical area or region where the number of affordable and

1089 available units in the metropolitan statistical area or region

1090 is greater than the number of renter households in the

1091 metropolitan statistical area or region for the category

1092 entitled "0-120 percent AMI."

1093 3. An election made pursuant to this paragraph may apply

1094 only to the ad valorem property tax levies imposed within a

1095 county specified pursuant to subparagraph 2. by the taxing

1096 authority making the election.

1097 4. The ordinance or resolution must take effect on the

1098 January 1 immediately succeeding adoption and shall expire on

1099 the second January 1 after the January 1 in which the ordinance

1100 or resolution takes effect. The ordinance or resolution may be

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1101 renewed prior to its expiration pursuant to this paragraph.

1102 5. The taxing authority proposing to make an election
 1103 under this paragraph must advertise the ordinance or resolution
 1104 or renewal thereof pursuant to the requirements of s. 50.011(1)
 1105 prior to adoption.

1106 6. The taxing authority must provide to the property
 1107 appraiser the adopted ordinance or resolution or renewal thereof
 1108 by the effective date of the ordinance or resolution or renewal
 1109 thereof.

1110 7. Notwithstanding an ordinance or resolution or renewal
 1111 thereof adopted pursuant to this paragraph, a property owner of
 1112 a multifamily project who was granted an exemption pursuant to
 1113 sub-subparagraph (d)1.a. before the adoption or renewal of such
 1114 ordinance or resolution may continue to receive such exemption
 1115 for each subsequent consecutive year that the property owner
 1116 applies for and is granted the exemption.

1117 (4)(a) Notwithstanding ss. 196.195 and 196.196, property
 1118 in a multifamily project that meets the requirements of this
 1119 subsection is considered property used for a charitable purpose
 1120 and is exempt from ad valorem tax beginning with the January 1
 1121 assessment immediately succeeding the date the property was
 1122 placed in service allowing the property to be used as an
 1123 affordable housing property that provides housing to natural
 1124 persons or families meeting the extremely-low-income, very-low-
 1125 income, or low-income limits specified in s. 420.0004.

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1126 (b) The multifamily project must:

1127 1. Be composed of an improvement to land where an

1128 improvement did not previously exist or the construction of a

1129 new improvement where an old improvement was removed, which was

1130 substantially completed within 2 years before the first

1131 submission of an application for exemption under this

1132 subsection. For purposes of this subsection, the term

1133 "substantially completed" has the same definition as in s.

1134 192.042(1).

1135 2. Contain more than 70 units that are used to provide

1136 affordable housing to natural persons or families meeting the

1137 extremely-low-income, very-low-income, or low-income limits

1138 specified in s. 420.0004.

1139 3. Be subject to a land use restriction agreement with the

1140 Florida Housing Finance Corporation recorded in the official

1141 records of the county in which the property is located that

1142 requires that the property be used for 99 years to provide

1143 affordable housing to natural persons or families meeting the

1144 extremely-low-income, very-low-income, low-income, or moderate-

1145 income limits specified in s. 420.0004. The agreement must

1146 include a provision for a penalty for ceasing to provide

1147 affordable housing under the agreement before the end of the

1148 agreement term that is equal to 100 percent of the total amount

1149 financed by the corporation multiplied by each year remaining in

1150 the agreement. The agreement may be terminated or modified

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1151 without penalty if the exemption under this subsection is
1152 repealed.

1153
1154 The property is no longer eligible for this exemption if the
1155 property no longer serves extremely-low-income, very-low-income,
1156 low-income persons pursuant to the recorded agreement.

1157 (c) To be eligible to receive the exemption under this
1158 subsection, the property owner must submit an application to the
1159 property appraiser by March 1. The property appraiser shall
1160 review the application and determine whether the applicant meets
1161 all of the requirements of this subsection and is entitled to an
1162 exemption. A property appraiser may request and review
1163 additional information necessary to make such determination.

1164 (d)1. The property appraiser shall apply the exemption to
1165 those portions of the affordable housing property that provide
1166 housing to natural persons or families meeting the extremely-
1167 low-income, very-low-income, or low-income limits specified in
1168 s. 420.0004 before certifying the tax roll to the tax collector.

1169 2. When determining the value of the portion of property
1170 used to provide affordable housing for purposes of applying an
1171 exemption pursuant to this subsection, the property appraiser
1172 must include in such valuation the proportionate share of the
1173 residential common areas, including the land, fairly
1174 attributable to such portion of property.

1175 (e) If the property appraiser determines that for any year

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1176 a person who was not entitled to an exemption under this
 1177 subsection was granted such an exemption, the property appraiser
 1178 must serve upon the owner a notice of intent to record in the
 1179 public records of the county a notice of tax lien against any
 1180 property owned by that person in the county, and that property
 1181 must be identified in the notice of tax lien. Any property owned
 1182 by the taxpayer and situated in this state is subject to the
 1183 taxes exempted by the improper exemption, plus a penalty of 50
 1184 percent of the unpaid taxes for each year and interest at a rate
 1185 of 15 percent per annum. If an exemption is improperly granted
 1186 as a result of a clerical mistake or an omission by the property
 1187 appraiser, the property owner improperly receiving the exemption
 1188 may not be assessed a penalty or interest.

1189 (f) Property receiving an exemption pursuant to subsection
 1190 (3) or s. 196.1979 is not eligible for this exemption.

1191 (g) This subsection first applies to the 2026 tax roll.

1192 Section 17. The amendments made by this act to ss.
 1193 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161,
 1194 Florida Statutes, first apply beginning with the 2025 property
 1195 tax roll.

1196 Section 18. Present subsections (6), (7), and (8) of
 1197 section 201.08, Florida Statutes, are redesignated as
 1198 subsections (7), (8), and (9), respectively, a new subsection
 1199 (6) is added to that section, and paragraph (b) of subsection
 1200 (1) of that section is republished, to read:

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1201 201.08 Tax on promissory or nonnegotiable notes, written
 1202 obligations to pay money, or assignments of wages or other
 1203 compensation; exception.—
 1204 (1)
 1205 (b) On mortgages, trust deeds, security agreements, or
 1206 other evidences of indebtedness filed or recorded in this state,
 1207 and for each renewal of the same, the tax shall be 35 cents on
 1208 each \$100 or fraction thereof of the indebtedness or obligation
 1209 evidenced thereby. Mortgages, including, but not limited to,
 1210 mortgages executed without the state and recorded in the state,
 1211 which incorporate the certificate of indebtedness, not otherwise
 1212 shown in separate instruments, are subject to the same tax at
 1213 the same rate. When there is both a mortgage, trust deed, or
 1214 security agreement and a note, certificate of indebtedness, or
 1215 obligation, the tax shall be paid on the mortgage, trust deed,
 1216 or security agreement at the time of recordation. A notation
 1217 shall be made on the note, certificate of indebtedness, or
 1218 obligation that the tax has been paid on the mortgage, trust
 1219 deed, or security agreement. If a mortgage, trust deed, security
 1220 agreement, or other evidence of indebtedness is subsequently
 1221 filed or recorded in this state to evidence an indebtedness or
 1222 obligation upon which tax was paid under paragraph (a) or
 1223 subsection (2), tax shall be paid on the mortgage, trust deed,
 1224 security agreement, or other evidence of indebtedness on the
 1225 amount of the indebtedness or obligation evidenced which exceeds

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1226 | the aggregate amount upon which tax was previously paid under
 1227 | this paragraph and under paragraph (a) or subsection (2). If the
 1228 | mortgage, trust deed, security agreement, or other evidence of
 1229 | indebtedness subject to the tax levied by this section secures
 1230 | future advances, as provided in s. 697.04, the tax shall be paid
 1231 | at the time of recordation on the initial debt or obligation
 1232 | secured, excluding future advances; at the time and so often as
 1233 | any future advance is made, the tax shall be paid on all sums
 1234 | then advanced regardless of where such advance is made.

1235 | Notwithstanding the aforestated general rule, any increase in
 1236 | the amount of original indebtedness caused by interest accruing
 1237 | under an adjustable rate note or mortgage having an initial
 1238 | interest rate adjustment interval of not less than 6 months
 1239 | shall be taxable as a future advance only to the extent such
 1240 | increase is a computable sum certain when the document is
 1241 | executed. Failure to pay the tax shall not affect the lien for
 1242 | any such future advance given by s. 697.04, but any person who
 1243 | fails or refuses to pay such tax due by him or her is guilty of
 1244 | a misdemeanor of the first degree. The mortgage, trust deed, or
 1245 | other instrument shall not be enforceable in any court of this
 1246 | state as to any such advance unless and until the tax due
 1247 | thereon upon each advance that may have been made thereunder has
 1248 | been paid.

1249 | (6) For a home equity conversion mortgage as defined in 12
 1250 | C.F.R. s. 1026.33(a), only the principal limit available to the

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1251 borrower is subject to the tax imposed in this section. The
 1252 maximum claim amount and the stated mortgage amount are not
 1253 subject to the tax imposed in this section. As used in this
 1254 subsection, the term "principal limit" means the gross amount of
 1255 loan proceeds available to the borrower without consideration of
 1256 any use restrictions. For purposes of this subsection, the tax
 1257 must be calculated based on the principal limit amount
 1258 determined at the time of closing as evidenced by the recorded
 1259 mortgage or any supporting documents attached thereto.

1260 Section 19. The amendment to s. 201.08, Florida Statutes,
 1261 made by this act is intended to be remedial in nature and shall
 1262 apply retroactively, but does not create a right to a refund or
 1263 credit of any tax paid before the effective date of this act.
 1264 For any home equity conversion mortgage recorded before the
 1265 effective date of this act, the taxpayer may evidence the
 1266 principal limit using related loan documents.

1267 Section 20. Section 201.21, Florida Statutes, is amended
 1268 to read:

1269 201.21 Notes and other written obligations exempt under
 1270 certain conditions.—

1271 (1) There shall be exempt from all excise taxes imposed by
 1272 this chapter all promissory notes, nonnegotiable notes, and
 1273 other written obligations to pay money bearing date subsequent
 1274 to July 1, 1955, hereinafter referred to as "principal
 1275 obligations," when the maker thereof shall pledge or deposit

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1276 with the payee or holder thereof pursuant to any agreement
 1277 commonly known as a wholesale warehouse mortgage agreement, as
 1278 collateral security for the payment thereof, any collateral
 1279 obligation or obligations, as hereinafter defined, provided all
 1280 excise taxes imposed by this chapter upon or in respect to such
 1281 collateral obligation or obligations shall have been paid. If
 1282 the indebtedness evidenced by any such principal obligation
 1283 shall be in excess of the indebtedness evidenced by such
 1284 collateral obligation or obligations, the exemption provided by
 1285 this subsection ~~section~~ shall not apply to the amount of such
 1286 excess indebtedness; and, in such event, the excise taxes
 1287 imposed by this chapter shall apply and be paid only in respect
 1288 to such excess of indebtedness of such principal obligation. The
 1289 term "collateral obligation" as used in this subsection ~~section~~
 1290 means any note, bond, or other written obligation to pay money
 1291 secured by mortgage, deed of trust, or other lien upon real or
 1292 personal property. The pledging of a specific collateral
 1293 obligation to secure a specific principal obligation, if
 1294 required under the terms of the agreement, shall not invalidate
 1295 the exemption provided by this subsection ~~section~~. The temporary
 1296 removal of the document or documents representing one or more
 1297 collateral obligations for a reasonable commercial purpose, for
 1298 a period not exceeding 60 days, shall not invalidate the
 1299 exemption provided by this subsection ~~section~~.

1300 (2) There shall be exempt from all excise taxes imposed by

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1301 this chapter all non-interest-bearing promissory notes, non-
 1302 interest-bearing nonnegotiable notes, or non-interest-bearing
 1303 written obligations to pay money, or assignments of salaries,
 1304 wages, or other compensation made, executed, delivered, sold,
 1305 transferred, or assigned in the state, and for each renewal of
 1306 the same, of \$3,500 or less, when given by a customer to an
 1307 alarm system contractor, as defined in s. 489.505, in connection
 1308 with the sale of an alarm system as defined in s. 489.505.

1309 Section 21. The amendments to s. 201.21, Florida Statutes,
 1310 made by this act shall stand repealed on June 30, 2027, unless
 1311 reviewed and saved from repeal through reenactment by the
 1312 Legislature. If such amendments are not saved from repeal, the
 1313 text of s. 201.21, Florida Statutes, shall revert to that in
 1314 existence on June 30, 2024, except that any amendments to such
 1315 text other than by this act shall be preserved and continue to
 1316 operate to the extent that such amendments are not dependent
 1317 upon the portions of text which expire pursuant to this section.

1318 Section 22. Subsection (1) of section 206.9931, Florida
 1319 Statutes, is amended to read:

1320 206.9931 Administrative provisions.—

1321 (1) Any person producing in, importing into, or causing to
 1322 be imported into this state taxable pollutants for sale, use, or
 1323 otherwise and who is not registered or licensed pursuant to
 1324 other parts of this chapter is hereby required to register and
 1325 become licensed for the purposes of this part. Such person shall

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1326 register as either a producer or importer of pollutants and
 1327 shall be subject to all applicable registration and licensing
 1328 provisions of this chapter, as if fully set out in this part and
 1329 made expressly applicable to the taxes imposed herein,
 1330 including, but not limited to, ss. 206.02-206.025, 206.03,
 1331 206.04, and 206.05. For the purposes of this section,
 1332 registrations required exclusively for this part shall be made
 1333 within 90 days of July 1, 1986, for existing businesses, or
 1334 before ~~prior to~~ the first production or importation of
 1335 pollutants for businesses created after July 1, 1986. ~~The fee~~
 1336 ~~for registration shall be \$30.~~ Failure to timely register is a
 1337 misdemeanor of the first degree, punishable as provided in s.
 1338 775.082 or s. 775.083.

1339 Section 23. Section 206.9955, Florida Statutes, is amended
 1340 to read:

1341 206.9955 Levy of natural gas fuel tax.—

1342 (1) The motor fuel equivalent gallon means the following
 1343 for:

1344 (a) Compressed natural gas gallon: 5.66 pounds, or per
 1345 each 126.67 cubic feet.

1346 (b) Liquefied natural gas gallon: 6.06 pounds.

1347 (c) Liquefied petroleum gas gallon: 1.35 gallons.

1348 (2) ~~Effective January 1, 2026,~~ The following taxes shall
 1349 be imposed:

1350 (a) Upon each motor fuel equivalent gallon of natural gas

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1351 fuel:

1352 1. Effective January 1, 2026, and until December 31, 2026,

1353 an excise tax of ~~2~~ 4 cents upon each motor fuel equivalent

1354 gallon of natural gas fuel.

1355 2. Effective January 1, 2027, an excise tax of 4 cents.

1356 (b) Upon each motor fuel equivalent gallon of natural gas

1357 fuel, which is designated as the "ninth-cent fuel tax":

1358 1. Effective January 1, 2026, and until December 31, 2026,

1359 an additional tax of 0.5 cents. ~~1 cent~~ upon each motor fuel

1360 equivalent gallon of natural gas fuel, which is designated as

1361 the "ninth-cent fuel tax."

1362 2. Effective January 1, 2027, an additional tax of 1 cent.

1363 (c) Upon each motor fuel equivalent gallon of natural gas

1364 fuel by each county, which is designated as the "local option

1365 fuel tax":

1366 1. Effective January 1, 2026, and until December 31, 2026,

1367 an additional tax of 0.5 cents. ~~1 cent~~ on each motor fuel

1368 equivalent gallon of natural gas fuel by each county, which is

1369 designated as the "local option fuel tax."

1370 2. Effective January 1, 2027, an additional tax of 1 cent.

1371 (d) An additional tax on each motor fuel equivalent gallon

1372 of natural gas fuel, which is designated as the "State

1373 Comprehensive Enhanced Transportation System Tax," at a rate

1374 determined pursuant to this paragraph.

1375 1. Before January 1, 2026, and each year thereafter, the

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1376 department shall determine the tax rate applicable to the sale
 1377 of natural gas fuel for the following 12-month period beginning
 1378 January 1, rounded to the nearest tenth of a cent, by adjusting
 1379 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage
 1380 change in the average of the Consumer Price Index issued by the
 1381 United States Department of Labor for the most recent 12-month
 1382 period ending September 30, compared to the base year average,
 1383 which is the average for the 12-month period ending September
 1384 30, 2013.

1385 2. Before January 1, 2027, and each year thereafter, the
 1386 department shall determine the tax rate applicable to the sale
 1387 of natural gas fuel for the following 12-month period beginning
 1388 January 1, rounded to the nearest tenth of a cent, by adjusting
 1389 the tax rate of 5.8 cents per gallon by the percentage change in
 1390 the average of the Consumer Price Index issued by the United
 1391 States Department of Labor for the most recent 12-month period
 1392 ending September 30, compared to the base year average, which is
 1393 the average for the 12-month period ending September 30, 2013.

1394 (e)1. An additional tax is imposed on each motor fuel
 1395 equivalent gallon of natural gas fuel for the privilege of
 1396 selling natural gas fuel, at a rate determined pursuant to this
 1397 subparagraph.

1398 a. Before January 1, 2026, and each year thereafter, the
 1399 department shall determine the tax rate applicable to the sale
 1400 of natural gas fuel, rounded to the nearest tenth of a cent, for

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1401 the following 12-month period beginning January 1, by adjusting
1402 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1403 change in the average of the Consumer Price Index issued by the
1404 United States Department of Labor for the most recent 12-month
1405 period ending September 30, compared to the base year average,
1406 which is the average for the 12-month period ending September
1407 30, 2013.

1408 b. Before January 1, 2027, and each year thereafter, the
1409 department shall determine the tax rate applicable to the sale
1410 of natural gas fuel, rounded to the nearest tenth of a cent, for
1411 the following 12-month period beginning January 1, by adjusting
1412 the tax rate of 9.2 cents per gallon by the percentage change in
1413 the average of the Consumer Price Index issued by the United
1414 States Department of Labor for the most recent 12-month period
1415 ending September 30, compared to the base year average, which is
1416 the average for the 12-month period ending September 30, 2013.

1417 2. The department is authorized to adopt rules and publish
1418 forms to administer this paragraph.

1419 (3) Unless otherwise provided by this chapter, the taxes
1420 specified in subsection (2) are imposed on natural gas fuel when
1421 it is placed into the fuel supply tank of a motor vehicle as
1422 defined in s. 206.01(23). The person liable for payment of the
1423 taxes imposed by this section is the person selling or supplying
1424 the natural gas fuel to the end user, for use in the fuel supply
1425 tank of a motor vehicle as defined in s. 206.01(23).

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1426 Section 24. For the purpose of incorporating the amendment
 1427 made by this act to section 206.9955, Florida Statutes, in
 1428 references thereto, subsections (1) and (4) of section 206.996,
 1429 Florida Statutes, are reenacted to read:

1430 206.996 Monthly reports by natural gas fuel retailers;
 1431 deductions.—

1432 (1) For the purpose of determining the amount of taxes
 1433 imposed by s. 206.9955, each natural gas fuel retailer shall
 1434 file beginning with February 2026, and each month thereafter, no
 1435 later than the 20th day of each month, monthly reports
 1436 electronically with the department showing information on
 1437 inventory, purchases, nontaxable disposals, taxable uses, and
 1438 taxable sales in gallons of natural gas fuel for the preceding
 1439 month. However, if the 20th day of the month falls on a
 1440 Saturday, Sunday, or federal or state legal holiday, a return
 1441 must be accepted if it is electronically filed on the next
 1442 succeeding business day. The reports must include, or be
 1443 verified by, a written declaration stating that such report is
 1444 made under the penalties of perjury. The natural gas fuel
 1445 retailer shall deduct from the amount of taxes shown by the
 1446 report to be payable an amount equivalent to 0.67 percent of the
 1447 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
 1448 which deduction is allowed to the natural gas fuel retailer to
 1449 compensate it for services rendered and expenses incurred in
 1450 complying with the requirements of this part. This allowance is

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1451 not deductible unless payment of applicable taxes is made on or
 1452 before the 20th day of the month. This subsection may not be
 1453 construed as authorizing a deduction from the constitutional
 1454 fuel tax or the fuel sales tax.

1455 (4) In addition to the allowance authorized by subsection
 1456 (1), every natural gas fuel retailer is entitled to a deduction
 1457 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
 1458 (c), on account of services and expenses incurred due to
 1459 compliance with the requirements of this part. This allowance
 1460 may not be deductible unless payment of the tax is made on or
 1461 before the 20th day of the month.

1462 Section 25. For the purpose of incorporating the amendment
 1463 made by this act to section 206.9955, Florida Statutes, in
 1464 references thereto, section 206.997, Florida Statutes, is
 1465 reenacted to read:

1466 206.997 State and local alternative fuel user fee clearing
 1467 trust funds; distribution.—

1468 (1) Notwithstanding the provisions of s. 206.875, the
 1469 revenues from the state natural gas fuel tax imposed by s.
 1470 206.9955(2)(a), (d), and (e) shall be deposited into the State
 1471 Alternative Fuel User Fee Clearing Trust Fund. After deducting
 1472 the service charges provided in s. 215.20, the proceeds in this
 1473 trust fund shall be distributed as follows: the taxes imposed
 1474 under s. 206.9955(2)(d) and (e) shall be transferred to the
 1475 State Transportation Trust Fund and the tax imposed under s.

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1476 206.9955(2) (a) shall be distributed as follows: 50 percent shall
 1477 be transferred to the State Board of Administration for
 1478 distribution according to the provisions of s. 16, Art. IX of
 1479 the State Constitution of 1885, as amended; 25 percent shall be
 1480 transferred to the Revenue Sharing Trust Fund for
 1481 Municipalities; and the remaining 25 percent shall be
 1482 distributed using the formula contained in s. 206.60(1).

1483 (2) Notwithstanding the provisions of s. 206.875, the
 1484 revenues from the local natural gas fuel tax imposed by s.
 1485 206.9955(2) (b) and (c) shall be deposited into The Local
 1486 Alternative Fuel User Fee Clearing Trust Fund. After deducting
 1487 the service charges provided in s. 215.20, the proceeds in this
 1488 trust fund shall be returned monthly to the appropriate county.

1489 Section 26. Section 211.0254, Florida Statutes, is created
 1490 to read:

1491 211.0254 Child care tax credits.—Beginning January 1,
 1492 2024, there is allowed a credit pursuant to s. 402.261 against
 1493 any tax imposed by the state due under s. 211.02 or s. 211.025.
 1494 However, the combined credit allowed under this section and ss.
 1495 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of
 1496 the tax due on the return on which the credit is taken. If the
 1497 combined credit allowed under the foregoing sections exceeds 50
 1498 percent of the tax due on the return, the credit must first be
 1499 taken under s. 211.0251, then under s. 211.0253, then under s.
 1500 211.0252. Any remaining liability must be taken under this

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1501 section but may not exceed 50 percent of the tax due. For
 1502 purposes of the distributions of tax revenue under s. 211.06,
 1503 the department shall disregard any tax credits allowed under
 1504 this section to ensure that any reduction in tax revenue
 1505 received which is attributable to the tax credits results only
 1506 in a reduction in distributions to the General Revenue Fund. The
 1507 provisions of s. 402.261 apply to the credit authorized by this
 1508 section.

1509 Section 27. Paragraph (d) of subsection (2) of section
 1510 212.0306, Florida Statutes, is amended to read:

1511 212.0306 Local option food and beverage tax; procedure for
 1512 levying; authorized uses; administration.—

1513 (2)

1514 (d) Sales in cities or towns presently imposing a
 1515 municipal resort tax as authorized by chapter 67-930, Laws of
 1516 Florida, are exempt from the taxes authorized by subsection (1);
 1517 however, the tax authorized by paragraph (1)(b) may be levied in
 1518 such city or town if the governing authority of the city or town
 1519 adopts an ordinance that is subsequently approved by a majority
 1520 of the ~~registered~~ electors in such city or town voting in ~~at~~ a
 1521 referendum held at a general election as defined in s. 97.021.
 1522 Any tax levied in a city or town pursuant to this paragraph
 1523 takes effect on the first day of January following the general
 1524 election in which the ordinance was approved. A referendum to
 1525 reenact an expiring tax authorized under this paragraph must be

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1526 held at a general election occurring within the 48-month period
 1527 immediately preceding the effective date of the reenacted tax,
 1528 and the referendum may appear on the ballot only once within the
 1529 48-month period.

1530 Section 28. Paragraphs (a) and (c) of subsection (1) of
 1531 section 212.05, Florida Statutes, are amended to read:

1532 212.05 Sales, storage, use tax.—It is hereby declared to
 1533 be the legislative intent that every person is exercising a
 1534 taxable privilege who engages in the business of selling
 1535 tangible personal property at retail in this state, including
 1536 the business of making or facilitating remote sales; who rents
 1537 or furnishes any of the things or services taxable under this
 1538 chapter; or who stores for use or consumption in this state any
 1539 item or article of tangible personal property as defined herein
 1540 and who leases or rents such property within the state.

1541 (1) For the exercise of such privilege, a tax is levied on
 1542 each taxable transaction or incident, which tax is due and
 1543 payable as follows:

1544 (a)1.a. At the rate of 6 percent of the sales price of
 1545 each item or article of tangible personal property when sold at
 1546 retail in this state, computed on each taxable sale for the
 1547 purpose of remitting the amount of tax due the state, and
 1548 including each and every retail sale.

1549 b. Each occasional or isolated sale of an aircraft, boat,
 1550 mobile home, or motor vehicle of a class or type which is

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1551 required to be registered, licensed, titled, or documented in
 1552 this state or by the United States Government shall be subject
 1553 to tax at the rate provided in this paragraph. The department
 1554 shall by rule adopt any nationally recognized publication for
 1555 valuation of used motor vehicles as the reference price list for
 1556 any used motor vehicle which is required to be licensed pursuant
 1557 to s. 320.08 (1), (2), (3) (a), (b), (c), or (e), or (9). If any
 1558 party to an occasional or isolated sale of such a vehicle
 1559 reports to the tax collector a sales price which is less than 80
 1560 percent of the average loan price for the specified model and
 1561 year of such vehicle as listed in the most recent reference
 1562 price list, the tax levied under this paragraph shall be
 1563 computed by the department on such average loan price unless the
 1564 parties to the sale have provided to the tax collector an
 1565 affidavit signed by each party, or other substantial proof,
 1566 stating the actual sales price. Any party to such sale who
 1567 reports a sales price less than the actual sales price is guilty
 1568 of a misdemeanor of the first degree, punishable as provided in
 1569 s. 775.082 or s. 775.083. The department shall collect or
 1570 attempt to collect from such party any delinquent sales taxes.
 1571 In addition, such party shall pay any tax due and any penalty
 1572 and interest assessed plus a penalty equal to twice the amount
 1573 of the additional tax owed. Notwithstanding any other provision
 1574 of law, the Department of Revenue may waive or compromise any
 1575 penalty imposed pursuant to this subparagraph.

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1576 2. This paragraph does not apply to the sale of a boat or
 1577 aircraft by or through a registered dealer under this chapter to
 1578 a purchaser who, at the time of taking delivery, is a
 1579 nonresident of this state, does not make his or her permanent
 1580 place of abode in this state, and is not engaged in carrying on
 1581 in this state any employment, trade, business, or profession in
 1582 which the boat or aircraft will be used in this state, or is a
 1583 corporation none of the officers or directors of which is a
 1584 resident of, or makes his or her permanent place of abode in,
 1585 this state, or is a noncorporate entity that has no individual
 1586 vested with authority to participate in the management,
 1587 direction, or control of the entity's affairs who is a resident
 1588 of, or makes his or her permanent abode in, this state. For
 1589 purposes of this exemption, either a registered dealer acting on
 1590 his or her own behalf as seller, a registered dealer acting as
 1591 broker on behalf of a seller, or a registered dealer acting as
 1592 broker on behalf of the nonresident purchaser may be deemed to
 1593 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed
 1594 unless:

1595 a. The nonresident purchaser removes a qualifying boat, as
 1596 described in sub-subparagraph f., from this ~~the~~ state within 90
 1597 days after the date of purchase or extension, or the nonresident
 1598 purchaser removes a nonqualifying boat or an aircraft from this
 1599 state within 10 days after the date of purchase or, when the
 1600 boat or aircraft is repaired or altered, within 20 days after

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1601 completion of the repairs or alterations; or if the aircraft
 1602 will be registered in a foreign jurisdiction and:

1603 (I) Application for the aircraft's registration is
 1604 properly filed with a civil airworthiness authority of a foreign
 1605 jurisdiction within 10 days after the date of purchase;

1606 (II) The nonresident purchaser removes the aircraft from
 1607 this ~~the~~ state to a foreign jurisdiction within 10 days after
 1608 the date the aircraft is registered by the applicable foreign
 1609 airworthiness authority; and

1610 (III) The aircraft is operated in this ~~the~~ state solely to
 1611 remove it from this ~~the~~ state to a foreign jurisdiction.

1612
 1613 For purposes of this sub-subparagraph, the term "foreign
 1614 jurisdiction" means any jurisdiction outside of the United
 1615 States or any of its territories;

1616 b. The nonresident purchaser, within 90 days after ~~from~~
 1617 the date of departure, provides the department with written
 1618 proof that the nonresident purchaser licensed, registered,
 1619 titled, or documented the boat or aircraft outside this ~~the~~
 1620 state. If such written proof is unavailable, within 90 days the
 1621 nonresident purchaser must ~~shall~~ provide proof that the
 1622 nonresident purchaser applied for such license, title,
 1623 registration, or documentation. The nonresident purchaser shall
 1624 forward to the department proof of title, license, registration,
 1625 or documentation upon receipt;

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1626 c. The nonresident purchaser, within 30 days after
1627 removing the boat or aircraft from this state ~~Florida~~, furnishes
1628 the department with proof of removal in the form of receipts for
1629 fuel, dockage, slippage, tie-down, or hangaring from outside of
1630 Florida. The information so provided must clearly and
1631 specifically identify the boat or aircraft;

1632 d. The selling dealer, within 30 days after the date of
1633 sale, provides to the department a copy of the sales invoice,
1634 closing statement, bills of sale, and the original affidavit
1635 signed by the nonresident purchaser affirming ~~attesting~~ that the
1636 nonresident purchaser qualifies for exemption from sales tax
1637 pursuant to this subparagraph and attesting that the nonresident
1638 purchaser will provide the documentation required to
1639 substantiate the exemption claimed under ~~he or she has read the~~
1640 ~~provisions of this subparagraph section;~~

1641 e. The seller makes a copy of the affidavit a part of his
1642 or her record for as long as required by s. 213.35; and

1643 f. Unless the nonresident purchaser of a boat of 5 net
1644 tons of admeasurement or larger intends to remove the boat from
1645 this state within 10 days after the date of purchase or when the
1646 boat is repaired or altered, within 20 days after completion of
1647 the repairs or alterations, the nonresident purchaser applies to
1648 the selling dealer for a decal which authorizes 90 days after
1649 the date of purchase for removal of the boat. The nonresident
1650 purchaser of a qualifying boat may apply to the selling dealer

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1651 within 60 days after the date of purchase for an extension decal
1652 that authorizes the boat to remain in this state for an
1653 additional 90 days, but not more than a total of 180 days,
1654 before the nonresident purchaser is required to pay the tax
1655 imposed by this chapter. The department is authorized to issue
1656 decals in advance to dealers. The number of decals issued in
1657 advance to a dealer shall be consistent with the volume of the
1658 dealer's past sales of boats which qualify under this sub-
1659 subparagraph. The selling dealer or his or her agent shall mark
1660 and affix the decals to qualifying boats in the manner
1661 prescribed by the department, before delivery of the boat.

1662 (I) The department is hereby authorized to charge dealers
1663 a fee sufficient to recover the costs of decals issued, except
1664 the extension decal shall cost \$425.

1665 (II) The proceeds from the sale of decals will be
1666 deposited into the administrative trust fund.

1667 (III) Decals shall display information to identify the
1668 boat as a qualifying boat under this sub-subparagraph,
1669 including, but not limited to, the decal's date of expiration.

1670 (IV) The department is authorized to require dealers who
1671 purchase decals to file reports with the department and may
1672 prescribe all necessary records by rule. All such records are
1673 subject to inspection by the department.

1674 (V) Any dealer or his or her agent who issues a decal
1675 falsely, fails to affix a decal, mismarks the expiration date of

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1676 a decal, or fails to properly account for decals will be
 1677 considered prima facie to have committed a fraudulent act to
 1678 evade the tax and will be liable for payment of the tax plus a
 1679 mandatory penalty of 200 percent of the tax, and shall be liable
 1680 for fine and punishment as provided by law for a conviction of a
 1681 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1682 775.083.

1683 (VI) Any nonresident purchaser of a boat who removes a
 1684 decal before permanently removing the boat from this ~~the~~ state,
 1685 or defaces, changes, modifies, or alters a decal in a manner
 1686 affecting its expiration date before its expiration, or who
 1687 causes or allows the same to be done by another, will be
 1688 considered prima facie to have committed a fraudulent act to
 1689 evade the tax and will be liable for payment of the tax plus a
 1690 mandatory penalty of 200 percent of the tax, and shall be liable
 1691 for fine and punishment as provided by law for a conviction of a
 1692 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1693 775.083.

1694 (VII) The department is authorized to adopt rules
 1695 necessary to administer and enforce this subparagraph and to
 1696 publish the necessary forms and instructions.

1697 (VIII) The department is hereby authorized to adopt
 1698 emergency rules pursuant to s. 120.54(4) to administer and
 1699 enforce the provisions of this subparagraph.

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1701 If the nonresident purchaser fails to remove the qualifying boat
 1702 from this state within the maximum 180 days after purchase or a
 1703 nonqualifying boat or an aircraft from this state within 10 days
 1704 after purchase or, when the boat or aircraft is repaired or
 1705 altered, within 20 days after completion of such repairs or
 1706 alterations, or permits the boat or aircraft to return to this
 1707 state within 6 months after ~~from~~ the date of departure, except
 1708 as provided in s. 212.08(7) (fff), or if the nonresident
 1709 purchaser fails to furnish the department with any of the
 1710 documentation required by this subparagraph within the
 1711 prescribed time period, the nonresident purchaser ~~is~~ ~~shall be~~
 1712 liable for use tax on the cost price of the boat or aircraft
 1713 and, in addition thereto, payment of a penalty to the Department
 1714 of Revenue equal to the tax payable. This penalty ~~is~~ ~~shall be~~ in
 1715 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 1716 period following the sale of a qualifying boat tax-exempt to a
 1717 nonresident may not be tolled for any reason.

1718 (c) At the rate of 6 percent of the gross proceeds derived
 1719 from the lease or rental of tangible personal property, as
 1720 defined herein; however, the following special provisions apply
 1721 to the lease or rental of motor vehicles and to peer-to-peer
 1722 car-sharing programs:

1723 1. When a motor vehicle is leased or rented by a motor
 1724 vehicle rental company or through a peer-to-peer car-sharing
 1725 program as those terms are defined in s. 212.0606(1) for a

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1726 | period of less than 12 months:

1727 | a. If the motor vehicle is rented in Florida, the entire
1728 | amount of such rental is taxable, even if the vehicle is dropped
1729 | off in another state.

1730 | b. If the motor vehicle is rented in another state and
1731 | dropped off in Florida, the rental is exempt from Florida tax.

1732 | c. If the motor vehicle is rented through a peer-to-peer
1733 | car-sharing program, the peer-to-peer car-sharing program shall
1734 | collect and remit the applicable tax due in connection with the
1735 | rental.

1736 | 2. Except as provided in subparagraph 3., for the lease or
1737 | rental of a motor vehicle for a period of not less than 12
1738 | months, sales tax is due on the lease or rental payments if the
1739 | vehicle is registered in this state; provided, however, that no
1740 | tax shall be due if the taxpayer documents use of the motor
1741 | vehicle outside this state and tax is being paid on the lease or
1742 | rental payments in another state.

1743 | 3. The tax imposed by this chapter does not apply to the
1744 | lease or rental of a commercial motor vehicle as defined in s.
1745 | 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
1746 | defined in s. 316.003 which is to be used primarily in the trade
1747 | or established business of the lessee or rentee, for a period of
1748 | not less than 12 months when tax was paid on the purchase price
1749 | of such vehicle by the lessor. To the extent tax was paid with
1750 | respect to the purchase of such vehicle in another state,

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1751 territory of the United States, or the District of Columbia, the
 1752 Florida tax payable shall be reduced in accordance with s.
 1753 212.06(7). This subparagraph shall only be available when the
 1754 lease or rental of such property is an established business or
 1755 part of an established business or the same is incidental or
 1756 germane to such business.

1757 Section 29. Effective upon this act becoming a law,
 1758 paragraph (b) of subsection (2) and paragraph (a) of subsection
 1759 (3) of section 212.054, Florida Statutes, are amended, and
 1760 subsection (9) is added to that section, to read:

1761 212.054 Discretionary sales surtax; limitations,
 1762 administration, and collection.—

1763 (2)

1764 (b) However:

1765 1. The sales amount above \$5,000 on any item of tangible
 1766 personal property shall not be subject to the surtax. However,
 1767 charges for prepaid calling arrangements, as defined in s.
 1768 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
 1769 of administering the \$5,000 limitation on an item of tangible
 1770 personal property:7

1771 a. If two or more taxable items of tangible personal
 1772 property are sold to the same purchaser at the same time and,
 1773 under generally accepted business practice or industry standards
 1774 or usage, are normally sold in bulk or are items that, when
 1775 assembled, comprise a working unit or part of a working unit,

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1776 such items must be considered a single item for purposes of the
 1777 \$5,000 limitation when supported by a charge ticket, sales slip,
 1778 invoice, or other tangible evidence of a single sale or rental.

1779 b. The sale of a boat and the corresponding boat trailer,
 1780 which trailer is identified as a motor vehicle as defined in s.
 1781 320.01(1), must be taxed as a single item when sold to the same
 1782 purchaser, at the same time, and included in the same invoice.

1783 2. In the case of utility services billed on or after the
 1784 effective date of any such surtax, the entire amount of the
 1785 charge for utility services shall be subject to the surtax. In
 1786 the case of utility services billed after the last day the
 1787 surtax is in effect, the entire amount of the charge on said
 1788 items shall not be subject to the surtax. "Utility service," as
 1789 used in this section, does not include any communications
 1790 services as defined in chapter 202.

1791 3. In the case of written contracts which are signed prior
 1792 to the effective date of any such surtax for the construction of
 1793 improvements to real property or for remodeling of existing
 1794 structures, the surtax shall be paid by the contractor
 1795 responsible for the performance of the contract. However, the
 1796 contractor may apply for one refund of any such surtax paid on
 1797 materials necessary for the completion of the contract. Any
 1798 application for refund shall be made no later than 15 months
 1799 following initial imposition of the surtax in that county. The
 1800 application for refund shall be in the manner prescribed by the

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1801 department by rule. A complete application shall include proof
 1802 of the written contract and of payment of the surtax. The
 1803 application shall contain a sworn statement, signed by the
 1804 applicant or its representative, attesting to the validity of
 1805 the application. The department shall, within 30 days after
 1806 approval of a complete application, certify to the county
 1807 information necessary for issuance of a refund to the applicant.
 1808 Counties are hereby authorized to issue refunds for this purpose
 1809 and shall set aside from the proceeds of the surtax a sum
 1810 sufficient to pay any refund lawfully due. Any person who
 1811 fraudulently obtains or attempts to obtain a refund pursuant to
 1812 this subparagraph, in addition to being liable for repayment of
 1813 any refund fraudulently obtained plus a mandatory penalty of 100
 1814 percent of the refund, is guilty of a felony of the third
 1815 degree, punishable as provided in s. 775.082, s. 775.083, or s.
 1816 775.084.

1817 4. In the case of any vessel, railroad, or motor vehicle
 1818 common carrier entitled to partial exemption from tax imposed
 1819 under this chapter pursuant to s. 212.08(4), (8), or (9), the
 1820 basis for imposition of surtax shall be the same as provided in
 1821 s. 212.08 and the ratio shall be applied each month to total
 1822 purchases in this state of property qualified for proration
 1823 which is delivered or sold in the taxing county to establish the
 1824 portion used and consumed in intracounty movement and subject to
 1825 surtax.

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1826 (3) For the purpose of this section, a transaction shall
 1827 be deemed to have occurred in a county imposing the surtax when:

1828 (a)1. The sale includes an item of tangible personal
 1829 property, a service, or tangible personal property representing
 1830 a service, and the item of tangible personal property, the
 1831 service, or the tangible personal property representing the
 1832 service is delivered within the county. If there is no
 1833 reasonable evidence of delivery of a service, the sale of a
 1834 service is deemed to occur in the county in which the purchaser
 1835 accepts the bill of sale.

1836 2. The sale of any motor vehicle or mobile home of a class
 1837 or type which is required to be registered in this state or in
 1838 any other state shall be deemed to have occurred only in the
 1839 county identified as the residence address of the purchaser on
 1840 the registration or title document for such property.

1841 3. The sale of property under sub-subparagraph (2) (b)1.b.
 1842 is deemed to occur in the county where the purchaser resides, as
 1843 identified on the registration or title documents for such
 1844 property.

1845 (9) If there has been a final adjudication that any
 1846 discretionary sales surtax enacted pursuant to ss. 212.054 and
 1847 212.055 was enacted, levied, collected, or otherwise found to be
 1848 contrary to the Constitution of the United States or the State
 1849 Constitution, this subsection applies. For purposes of this
 1850 subsection, a "final adjudication" is a final order of a court

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1851 of competent jurisdiction from which no appeal can be taken or
 1852 from which no appeal has been taken and the time for such appeal
 1853 has expired.

1854 (a) If such discretionary sales surtax has been collected,
 1855 but not expended, any county, municipality, school board, or
 1856 other entity that received funds from such surtax shall transfer
 1857 the surtax proceeds, along with any interest earned upon such
 1858 proceeds, to the department within 60 days from the date of the
 1859 final adjudication. The department shall deposit all amounts
 1860 received pursuant to this subsection in a separate account in
 1861 the Discretionary Sales Surtax Clearing Trust Fund for that
 1862 county for disposition as follows:

1863 1. If there is no valid discretionary sales surtax being
 1864 levied within the same county for which a discretionary sales
 1865 surtax was found to be invalid as described in this subsection,
 1866 100 percent of such funds shall be held in reserve for
 1867 appropriation in the General Appropriations Act that takes
 1868 effect on the July 1 immediately following the transfer of such
 1869 funds to the department under this paragraph.

1870 2. If there is a valid discretionary sales surtax being
 1871 levied within the same county for which a discretionary sales
 1872 surtax was found to be invalid as described in this subsection:

1873 a. Seventy-five percent of such funds shall be held in
 1874 reserve for appropriation in the General Appropriations Act that
 1875 takes effect on the July 1 preceding the discretionary sales

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1876 surtax suspension in paragraph (b).

1877 b. Twenty-five percent of such funds and all interest
 1878 earned on all funds held in reserve under this sub-subparagraph
 1879 shall be held in reserve for appropriation in the General
 1880 Appropriations Act to be disposed of as provided in paragraph
 1881 (b).

1882 (b)1. If there are multiple valid discretionary sales
 1883 surtaxes being levied within the same county for which a
 1884 discretionary sales surtax was found to be invalid as described
 1885 in this subsection, such surtaxes, other than the school capital
 1886 outlay surtax authorized by s. 212.055(6), shall be temporarily
 1887 suspended beginning October 1 of the calendar year following the
 1888 calendar year the department receives such surtax proceeds under
 1889 this paragraph, or January 1, 2025, whichever is later.

1890 2. If there is only one valid discretionary sales surtax
 1891 being levied within the same county for which a discretionary
 1892 sales surtax was found to be invalid as described in this
 1893 subsection, such surtax shall be temporarily suspended beginning
 1894 October 1 of the calendar year following the calendar year the
 1895 department receives such surtax proceeds.

1896 3. The department shall continue to distribute moneys in
 1897 the separate account in the Discretionary Sales Surtax Clearing
 1898 Trust Fund for that county to such county, municipality, or
 1899 school board in an amount equal to that which would have been
 1900 distributed pursuant to all legally levied surtaxes in such

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1901 county under this section but for the temporary suspension of
 1902 such surtaxes under this subsection.

1903 4. A county, municipality, or school board that receives
 1904 funds under this paragraph from a single surtax shall use the
 1905 funds consistent with the use for which the tax that was
 1906 temporarily suspended under subparagraph 2. was levied. In case
 1907 of a suspension pursuant to subparagraph 1., a county shall
 1908 apportion the funds among the uses of the temporarily suspended
 1909 discretionary sales surtaxes in proportion to the discretionary
 1910 sales surtax rates.

1911 5. The temporary suspension of surtaxes under this
 1912 paragraph shall end on the last day of the month preceding the
 1913 first month the department estimates that the balance of the
 1914 separate account within the Discretionary Sales Surtax Clearing
 1915 Trust Fund for that county will be insufficient to fully make
 1916 the distribution necessary under subparagraph 3. Any remaining
 1917 undistributed surtax proceeds shall be transferred to the
 1918 General Revenue Fund.

1919 6. The department shall monitor the balance of proceeds
 1920 transferred to the department under this subsection and shall
 1921 estimate the month in which the temporary discretionary sales
 1922 surtax suspension will end. At least two months prior to the
 1923 expiration of the temporary surtax suspension under this
 1924 paragraph, the department shall provide notice to affected
 1925 dealers and the public of when the suspension will end.

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1926 (c) Subsection (5) does not apply to the temporary
 1927 suspension of surtaxes provided for under this subsection.

1928 (d) Notwithstanding s. 215.26, any person who would
 1929 otherwise be entitled to a refund of a discretionary sales
 1930 surtax that is found to be invalid under this subsection may
 1931 file a claim for a refund pursuant to the procedures provided in
 1932 the General Appropriations Act referenced in paragraph (a), to
 1933 the extent such act provides for refunds. Such refund claim must
 1934 be filed between July 1 and December 31 of the state fiscal year
 1935 for such General Appropriations Act.

1936 (e) This subsection expires June 30, 2030.

1937 Section 30. Paragraph (a) of subsection (4) of section
 1938 212.055, Florida Statutes, is amended to read:

1939 212.055 Discretionary sales surtaxes; legislative intent;
 1940 authorization and use of proceeds.—It is the legislative intent
 1941 that any authorization for imposition of a discretionary sales
 1942 surtax shall be published in the Florida Statutes as a
 1943 subsection of this section, irrespective of the duration of the
 1944 levy. Each enactment shall specify the types of counties
 1945 authorized to levy; the rate or rates which may be imposed; the
 1946 maximum length of time the surtax may be imposed, if any; the
 1947 procedure which must be followed to secure voter approval, if
 1948 required; the purpose for which the proceeds may be expended;
 1949 and such other requirements as the Legislature may provide.

1950 Taxable transactions and administrative procedures shall be as

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1951 provided in s. 212.054.

1952 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1953 (a)1. The governing body in each county that ~~the~~

1954 ~~government of which is not consolidated with that of one or more~~

1955 ~~municipalities, which~~ has a population of at least 800,000

1956 residents and is not authorized to levy a surtax under

1957 subsection (5), may levy, pursuant to an ordinance ~~either~~

1958 ~~approved by an extraordinary vote of the governing body or~~

1959 conditioned to take effect only upon approval by a majority vote

1960 of the electors of the county voting in a referendum, a

1961 discretionary sales surtax at a rate that may not exceed 0.5

1962 percent.

1963 2. ~~If the ordinance is conditioned on a referendum,~~ A

1964 statement that includes a brief and general description of the

1965 purposes to be funded by the surtax and that conforms to the

1966 requirements of s. 101.161 shall be placed on the ballot by the

1967 governing body of the county. The following questions shall be

1968 placed on the ballot:

1969

1970 FOR THE. . . .CENTS TAX

1971 AGAINST THE. . . .CENTS TAX

1972

1973 3. The ordinance adopted by the governing body providing

1974 for the imposition of the surtax shall set forth a plan for

1975 providing health care services to qualified residents, as

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1976 defined in subparagraph 4. Such plan and subsequent amendments
 1977 to it shall fund a broad range of health care services for both
 1978 indigent persons and the medically poor, including, but not
 1979 limited to, primary care and preventive care as well as hospital
 1980 care. The plan must also address the services to be provided by
 1981 the Level I trauma center. It shall emphasize a continuity of
 1982 care in the most cost-effective setting, taking into
 1983 consideration both a high quality of care and geographic access.
 1984 Where consistent with these objectives, it shall include,
 1985 without limitation, services rendered by physicians, clinics,
 1986 community hospitals, mental health centers, and alternative
 1987 delivery sites, as well as at least one regional referral
 1988 hospital where appropriate. It shall provide that agreements
 1989 negotiated between the county and providers, including hospitals
 1990 with a Level I trauma center, will include reimbursement
 1991 methodologies that take into account the cost of services
 1992 rendered to eligible patients, recognize hospitals that render a
 1993 disproportionate share of indigent care, provide other
 1994 incentives to promote the delivery of charity care, promote the
 1995 advancement of technology in medical services, recognize the
 1996 level of responsiveness to medical needs in trauma cases, and
 1997 require cost containment including, but not limited to, case
 1998 management. It must also provide that any hospitals that are
 1999 owned and operated by government entities on May 21, 1991, must,
 2000 as a condition of receiving funds under this subsection, afford

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2001 public access equal to that provided under s. 286.011 as to
 2002 meetings of the governing board, the subject of which is
 2003 budgeting resources for the rendition of charity care as that
 2004 term is defined in the Florida Hospital Uniform Reporting System
 2005 (FHURS) manual referenced in s. 408.07. The plan shall also
 2006 include innovative health care programs that provide cost-
 2007 effective alternatives to traditional methods of service
 2008 delivery and funding.

2009 4. For the purpose of this paragraph, the term "qualified
 2010 resident" means residents of the authorizing county who are:

2011 a. Qualified as indigent persons as certified by the
 2012 authorizing county;

2013 b. Certified by the authorizing county as meeting the
 2014 definition of the medically poor, defined as persons having
 2015 insufficient income, resources, and assets to provide the needed
 2016 medical care without using resources required to meet basic
 2017 needs for shelter, food, clothing, and personal expenses; or not
 2018 being eligible for any other state or federal program, or having
 2019 medical needs that are not covered by any such program; or
 2020 having insufficient third-party insurance coverage. In all
 2021 cases, the authorizing county is intended to serve as the payor
 2022 of last resort; or

2023 c. Participating in innovative, cost-effective programs
 2024 approved by the authorizing county.

2025 5. Moneys collected pursuant to this paragraph remain the

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2026 | property of the state and shall be distributed by the Department
 2027 | of Revenue on a regular and periodic basis to the clerk of the
 2028 | circuit court as ex officio custodian of the funds of the
 2029 | authorizing county. The clerk of the circuit court shall:
 2030 | a. Maintain the moneys in an indigent health care trust
 2031 | fund;
 2032 | b. Invest any funds held on deposit in the trust fund
 2033 | pursuant to general law;
 2034 | c. Disburse the funds, including any interest earned, to
 2035 | any provider of health care services, as provided in
 2036 | subparagraphs 3. and 4., upon directive from the authorizing
 2037 | county. However, if a county has a population of at least
 2038 | 800,000 residents and has levied the surtax authorized in this
 2039 | paragraph, notwithstanding any directive from the authorizing
 2040 | county, on October 1 of each calendar year, the clerk of the
 2041 | court shall issue a check in the amount of \$6.5 million to a
 2042 | hospital in its jurisdiction that has a Level I trauma center or
 2043 | shall issue a check in the amount of \$3.5 million to a hospital
 2044 | in its jurisdiction that has a Level I trauma center if that
 2045 | county enacts and implements a hospital lien law in accordance
 2046 | with chapter 98-499, Laws of Florida. The issuance of the checks
 2047 | on October 1 of each year is provided in recognition of the
 2048 | Level I trauma center status and shall be in addition to the
 2049 | base contract amount received during fiscal year 1999-2000 and
 2050 | any additional amount negotiated to the base contract. If the

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2051 hospital receiving funds for its Level I trauma center status
 2052 requests such funds to be used to generate federal matching
 2053 funds under Medicaid, the clerk of the court shall instead issue
 2054 a check to the Agency for Health Care Administration to
 2055 accomplish that purpose to the extent that it is allowed through
 2056 the General Appropriations Act; and

2057 d. Prepare on a biennial basis an audit of the trust fund
 2058 specified in sub-subparagraph a. Commencing February 1, 2004,
 2059 such audit shall be delivered to the governing body and to the
 2060 chair of the legislative delegation of each authorizing county.

2061 6. Notwithstanding any other provision of this section, a
 2062 county shall not levy local option sales surtaxes authorized in
 2063 this paragraph and subsections (2) and (3) in excess of a
 2064 combined rate of 1 percent.

2065 Section 31. Paragraph (b) of subsection (1) and paragraph
 2066 (b) of subsection (4) of section 212.11, Florida Statutes, are
 2067 amended to read:

2068 212.11 Tax returns and regulations.—

2069 (1)

2070 (b)1. For the purpose of ascertaining the amount of tax
 2071 payable under this chapter, it shall be the duty of all dealers
 2072 to file a return and remit the tax, on or before the 20th day of
 2073 the month, to the department, upon forms prepared and furnished
 2074 by it or in a format prescribed by it. Such return must show the
 2075 rentals, admissions, gross sales, or purchases, as the case may

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2076 be, arising from all leases, rentals, admissions, sales, or
2077 purchases taxable under this chapter during the preceding
2078 calendar month.

2079 2. Notwithstanding subparagraph 1. and in addition to any
2080 extension or waiver ordered pursuant to s. 213.055, and except
2081 as provided in subparagraph 3., a dealer with a certificate of
2082 registration issued under s. 212.18 to engage in or conduct
2083 business in a county to which an emergency declaration applies
2084 in sub-subparagraph b. is granted an automatic 10-calendar-day
2085 extension after the due date for filing a return and remitting
2086 the tax if all of the following conditions are met:

2087 a. The Governor has ordered or proclaimed a declaration of
2088 a state of emergency pursuant to s. 252.36.

2089 b. The declaration is the first declaration for the event
2090 giving rise to the state of emergency or expands the counties
2091 covered by the initial state of emergency without extending or
2092 renewing the period of time covered by the first declaration of
2093 a state of emergency.

2094 c. The first day of the period covered by the first
2095 declaration for the event giving rise to the state of emergency
2096 is within 5 business days before the 20th day of the month.

2097 3. For purposes of subparagraph 2., a dealer who files a
2098 consolidated sales and use tax return will be considered to have
2099 a certificate of registration in a county to which an emergency
2100 declaration applies when the central or main office of the

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2101 consolidated account is in a county to which an emergency
 2102 declaration applies.

2103 (4)

2104 (b)1. The amount of any estimated tax shall be due,
 2105 payable, and remitted by electronic funds transfer by the 20th
 2106 day of the month for which it is estimated. The difference
 2107 between the amount of estimated tax paid and the actual amount
 2108 of tax due under this chapter for such month shall be due and
 2109 payable by the first day of the following month and remitted by
 2110 electronic funds transfer by the 20th day thereof.

2111 2. Notwithstanding subparagraph 1. and in addition to any
 2112 extension or waiver ordered pursuant to s. 213.055, and except
 2113 as provided in subparagraph 3., a dealer with a certificate of
 2114 registration issued under s. 212.18 to engage in or conduct
 2115 business in a county to which an emergency declaration applies
 2116 in sub-subparagraph b. is granted an automatic 10-calendar-day
 2117 extension after the due date for filing a return and remitting
 2118 the tax if all of the following conditions are met:

2119 a. The Governor has ordered or proclaimed a declaration of
 2120 a state of emergency pursuant to s. 252.36.

2121 b. The declaration is the first declaration for the event
 2122 giving rise to the state of emergency or expands the counties
 2123 covered by the initial state of emergency without extending or
 2124 renewing the period of time covered by the first declaration of
 2125 a state of emergency.

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2126 c. The first day of the period covered by the first
 2127 declaration for the event giving rise to the state of emergency
 2128 is within 5 business days before the 20th day of the month.

2129 3. For purposes of subparagraph 2., a dealer who files a
 2130 consolidated sales and use tax return will be considered to have
 2131 a certificate of registration in a county to which an emergency
 2132 declaration applies when the central or main office of the
 2133 consolidated account is in a county to which an emergency
 2134 declaration applies.

2135 Section 32. Section 212.1835, Florida Statutes, is created
 2136 to read:

2137 212.1835 Child care tax credits.—Beginning January 1,
 2138 2024, there is allowed a credit pursuant to s. 402.261 against
 2139 any tax imposed by the state and due under this chapter from a
 2140 direct pay permitholder as a result of the direct pay permit
 2141 held pursuant to s. 212.183. For purposes of the dealer's credit
 2142 granted for keeping prescribed records, filing timely tax
 2143 returns, and properly accounting and remitting taxes under s.
 2144 212.12, the amount of tax due used to calculate the credit must
 2145 include any expenses or payments from a direct pay permitholder
 2146 which give rise to a credit under s. 402.261. For purposes of
 2147 the distributions of tax revenue under s. 212.20, the department
 2148 shall disregard any tax credits allowed under this section to
 2149 ensure that any reduction in tax revenue received which is
 2150 attributable to the tax credits results only in a reduction in

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2151 distributions to the General Revenue Fund. The provisions of s.
 2152 402.261 apply to the credit authorized by this section. A dealer
 2153 who claims a tax credit under this section must file his or her
 2154 tax returns and pay his or her taxes by electronic means under
 2155 s. 213.755.

2156 Section 33. Paragraph (d) of subsection (6) of section
 2157 212.20, Florida Statutes, is amended to read:

2158 212.20 Funds collected, disposition; additional powers of
 2159 department; operational expense; refund of taxes adjudicated
 2160 unconstitutionally collected.—

2161 (6) Distribution of all proceeds under this chapter and
 2162 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2163 (d) The proceeds of all other taxes and fees imposed
 2164 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 2165 and (2)(b) shall be distributed as follows:

2166 1. In any fiscal year, the greater of \$500 million, minus
 2167 an amount equal to 4.6 percent of the proceeds of the taxes
 2168 collected pursuant to chapter 201, or 5.2 percent of all other
 2169 taxes and fees imposed pursuant to this chapter or remitted
 2170 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 2171 monthly installments into the General Revenue Fund.

2172 2. After the distribution under subparagraph 1., 8.9744
 2173 percent of the amount remitted by a sales tax dealer located
 2174 within a participating county pursuant to s. 218.61 shall be
 2175 transferred into the Local Government Half-cent Sales Tax

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2176 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 2177 transferred shall be reduced by 0.1 percent, and the department
 2178 shall distribute this amount to the Public Employees Relations
 2179 Commission Trust Fund less \$5,000 each month, which shall be
 2180 added to the amount calculated in subparagraph 3. and
 2181 distributed accordingly.

2182 3. After the distribution under subparagraphs 1. and 2.,
 2183 0.0966 percent shall be transferred to the Local Government
 2184 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 2185 to s. 218.65.

2186 4. After the distributions under subparagraphs 1., 2., and
 2187 3., 2.0810 percent of the available proceeds shall be
 2188 transferred monthly to the Revenue Sharing Trust Fund for
 2189 Counties pursuant to s. 218.215.

2190 5. After the distributions under subparagraphs 1., 2., and
 2191 3., 1.3653 percent of the available proceeds shall be
 2192 transferred monthly to the Revenue Sharing Trust Fund for
 2193 Municipalities pursuant to s. 218.215. If the total revenue to
 2194 be distributed pursuant to this subparagraph is at least as
 2195 great as the amount due from the Revenue Sharing Trust Fund for
 2196 Municipalities and the former Municipal Financial Assistance
 2197 Trust Fund in state fiscal year 1999-2000, no municipality shall
 2198 receive less than the amount due from the Revenue Sharing Trust
 2199 Fund for Municipalities and the former Municipal Financial
 2200 Assistance Trust Fund in state fiscal year 1999-2000. If the

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2201 total proceeds to be distributed are less than the amount
 2202 received in combination from the Revenue Sharing Trust Fund for
 2203 Municipalities and the former Municipal Financial Assistance
 2204 Trust Fund in state fiscal year 1999-2000, each municipality
 2205 shall receive an amount proportionate to the amount it was due
 2206 in state fiscal year 1999-2000.

2207 6. Of the remaining proceeds:

2208 a. In each fiscal year, the sum of \$29,915,500 shall be
 2209 divided into as many equal parts as there are counties in the
 2210 state, and one part shall be distributed to each county. The
 2211 distribution among the several counties must begin each fiscal
 2212 year on or before January 5th and continue monthly for a total
 2213 of 4 months. If a local or special law required that any moneys
 2214 accruing to a county in fiscal year 1999-2000 under the then-
 2215 existing provisions of s. 550.135 be paid directly to the
 2216 district school board, special district, or a municipal
 2217 government, such payment must continue until the local or
 2218 special law is amended or repealed. The state covenants with
 2219 holders of bonds or other instruments of indebtedness issued by
 2220 local governments, special districts, or district school boards
 2221 before July 1, 2000, that it is not the intent of this
 2222 subparagraph to adversely affect the rights of those holders or
 2223 relieve local governments, special districts, or district school
 2224 boards of the duty to meet their obligations as a result of
 2225 previous pledges or assignments or trusts entered into which

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2226 obligated funds received from the distribution to county
 2227 governments under then-existing s. 550.135. This distribution
 2228 specifically is in lieu of funds distributed under s. 550.135
 2229 before July 1, 2000.

2230 b. The department shall distribute \$166,667 monthly to
 2231 each applicant certified as a facility for a new or retained
 2232 professional sports franchise pursuant to s. 288.1162. Up to
 2233 \$41,667 shall be distributed monthly by the department to each
 2234 certified applicant as defined in s. 288.11621 for a facility
 2235 for a spring training franchise. However, not more than \$416,670
 2236 may be distributed monthly in the aggregate to all certified
 2237 applicants for facilities for spring training franchises.
 2238 Distributions begin 60 days after such certification and
 2239 continue for not more than 30 years, except as otherwise
 2240 provided in s. 288.11621. A certified applicant identified in
 2241 this sub-subparagraph may not receive more in distributions than
 2242 expended by the applicant for the public purposes provided in s.
 2243 288.1162(5) or s. 288.11621(3).

2244 c. The department shall distribute up to \$83,333 monthly
 2245 to each certified applicant as defined in s. 288.11631 for a
 2246 facility used by a single spring training franchise, or up to
 2247 \$166,667 monthly to each certified applicant as defined in s.
 2248 288.11631 for a facility used by more than one spring training
 2249 franchise. Monthly distributions begin 60 days after such
 2250 certification or July 1, 2016, whichever is later, and continue

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2251 for not more than 20 years to each certified applicant as
 2252 defined in s. 288.11631 for a facility used by a single spring
 2253 training franchise or not more than 25 years to each certified
 2254 applicant as defined in s. 288.11631 for a facility used by more
 2255 than one spring training franchise. A certified applicant
 2256 identified in this sub-subparagraph may not receive more in
 2257 distributions than expended by the applicant for the public
 2258 purposes provided in s. 288.11631(3).

2259 d. The department shall distribute \$15,333 monthly to the
 2260 State Transportation Trust Fund.

2261 e.(I) On or before July 25, 2021, August 25, 2021, and
 2262 September 25, 2021, the department shall distribute \$324,533,334
 2263 in each of those months to the Unemployment Compensation Trust
 2264 Fund, less an adjustment for refunds issued from the General
 2265 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
 2266 distribution. The adjustments made by the department to the
 2267 total distributions shall be equal to the total refunds made
 2268 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
 2269 subtracted from any single distribution exceeds the
 2270 distribution, the department may not make that distribution and
 2271 must subtract the remaining balance from the next distribution.

2272 (II) Beginning July 2022, and on or before the 25th day of
 2273 each month, the department shall distribute \$90 million monthly
 2274 to the Unemployment Compensation Trust Fund.

2275 (III) If the ending balance of the Unemployment

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2276 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
 2277 of any month, as determined from United States Department of the
 2278 Treasury data, the Office of Economic and Demographic Research
 2279 shall certify to the department that the ending balance of the
 2280 trust fund exceeds such amount.

2281 (IV) This sub-subparagraph is repealed, and the department
 2282 shall end monthly distributions under sub-sub-subparagraph (II),
 2283 on the date the department receives certification under sub-sub-
 2284 subparagraph (III).

2285 f. Beginning July 1, 2023, in each fiscal year, the
 2286 department shall distribute \$27.5 million to the Florida
 2287 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 2288 for further distribution in accordance with s. 571.265. ~~This~~
 2289 ~~sub-subparagraph is repealed June 30, 2025.~~

2290 7. All other proceeds must remain in the General Revenue
 2291 Fund.

2292 Section 34. Subsection (11) is added to section 213.21,
 2293 Florida Statutes, to read:

2294 213.21 Informal conferences; compromises.—

2295 (11) (a) The department may consider a request to settle or
 2296 compromise any tax, interest, penalty, or other liability under
 2297 this section after the time to challenge an assessment or a
 2298 denial of a refund under s. 72.011 has expired if the taxpayer
 2299 demonstrates that the failure to initiate a timely challenge was
 2300 due to any of the following:

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2301 1. The death or life-threatening injury or illness of:
 2302 a. The taxpayer;
 2303 b. An immediate family member of the taxpayer; or
 2304 c. An individual with substantial responsibility for the
 2305 management or control of the taxpayer.

2306 2. An act of war or terrorism.
 2307 3. A natural disaster, fire, or other catastrophic loss.

2308 (b) The department may not consider a request received
 2309 more than 180 days after the time has expired for contesting it
 2310 under s. 72.011.

2311 (c) Any decision by the department regarding a taxpayer's
 2312 request to compromise or settle a liability under this
 2313 subsection is not subject to review under chapter 120.

2314 Section 35. Subsections (1), (3), and (6) of section
 2315 213.67, Florida Statutes, are amended to read:

2316 213.67 Garnishment.—

2317 (1) If a person is delinquent in the payment of any taxes,
 2318 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
 2319 department, the executive director or his or her designee may
 2320 give notice of the amount of such delinquency by registered
 2321 mail, by personal service, or by electronic means, including,
 2322 but not limited to, facsimile transmissions, electronic data
 2323 interchange, or use of the Internet, to all persons having in
 2324 their possession or under their control any credits or personal
 2325 property, exclusive of wages, belonging to the delinquent

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2326 taxpayer, or owing any debts to such delinquent taxpayer at the
 2327 time of receipt by them of such notice. Thereafter, any person
 2328 ~~who has been~~ notified may not transfer or make any other
 2329 disposition of such credits, other personal property, or debts
 2330 until the executive director or his or her designee consents to
 2331 a transfer or disposition or until 60 days after the receipt of
 2332 such notice. However, the credits, other personal property, or
 2333 debts that exceed the delinquent amount stipulated in the notice
 2334 are not subject to this section, wherever held, if the taxpayer
 2335 does not have a prior history of tax delinquencies. If during
 2336 the effective period of the notice to withhold, any person so
 2337 notified makes any transfer or disposition of the property or
 2338 debts required to be withheld under this section, he or she is
 2339 liable to the state for any indebtedness owed to the department
 2340 by the person with respect to whose obligation the notice was
 2341 given to the extent of the value of the property or the amount
 2342 of the debts thus transferred or paid if, solely by reason of
 2343 such transfer or disposition, the state is unable to recover the
 2344 indebtedness of the person with respect to whose obligation the
 2345 notice was given. If the delinquent taxpayer contests the
 2346 intended levy in circuit court or under chapter 120, the notice
 2347 under this section remains effective until that final resolution
 2348 of the contest. Any financial institution receiving such notice
 2349 maintains ~~will maintain~~ a right of setoff for any transaction
 2350 involving a debit card occurring on or before the date of

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2351 receipt of such notice.

2352 (3) During the last 30 days of the 60-day period set forth
 2353 in subsection (1), the executive director or his or her designee
 2354 may levy upon such credits, other personal property, or debts.
 2355 The levy must be accomplished by delivery of a notice of levy by
 2356 registered mail, by personal service, or by electronic means,
 2357 including, but not limited to, facsimile transmission or an
 2358 electronic data exchange process using a web interface. Upon
 2359 receipt of the notice of levy, ~~which~~ the person possessing the
 2360 credits, other personal property, or debts must ~~shall~~ transfer
 2361 them to the department or pay to the department the amount owed
 2362 to the delinquent taxpayer.

2363 (6) (a) Levy may be made under subsection (3) upon credits,
 2364 other personal property, or debt of any person with respect to
 2365 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
 2366 fees authorized by law only after the executive director or his
 2367 or her designee has notified such person in writing of the
 2368 intention to make such levy.

2369 (b) No less than 30 days before the day of the levy, the
 2370 notice of intent to levy required under paragraph (a) must ~~shall~~
 2371 be given in person or sent by certified or registered mail to
 2372 the person's last known address.

2373 (c) The notice required in paragraph (a) must include a
 2374 brief statement that sets forth in simple and nontechnical
 2375 terms:

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2376 1. The provisions of this section relating to levy and
 2377 sale of property;

2378 2. The procedures applicable to the levy under this
 2379 section;

2380 3. The administrative and judicial appeals available to
 2381 the taxpayer with respect to such levy and sale, and the
 2382 procedures relating to such appeals; and

2383 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers
 2384 which could prevent levy on the property.

2385 Section 36. Subsection (8) of section 220.02, Florida
 2386 Statutes, is amended to read:

2387 220.02 Legislative intent.—

2388 (8) It is the intent of the Legislature that credits
 2389 against either the corporate income tax or the franchise tax be
 2390 applied in the following order: those enumerated in s. 631.828,
 2391 those enumerated in s. 220.191, those enumerated in s. 220.181,
 2392 those enumerated in s. 220.183, those enumerated in s. 220.182,
 2393 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 2394 those enumerated in s. 220.184, those enumerated in s. 220.186,
 2395 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 2396 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 2397 those enumerated in s. 220.1876, those enumerated in s.
 2398 220.1877, those enumerated in s. 220.1878, those enumerated in
 2399 s. 220.193, those enumerated in former s. 288.9916, those
 2400 enumerated in former s. 220.1899, those enumerated in former s.

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2401 220.194, those enumerated in s. 220.196, those enumerated in s.
 2402 220.198, those enumerated in s. 220.1915, those enumerated in s.
 2403 220.199, ~~and~~ those enumerated in s. 220.1991, and those
 2404 enumerated in s. 220.1992.

2405 Section 37. Effective upon this act becoming a law,
 2406 paragraph (n) of subsection (1) and paragraph (c) of subsection
 2407 (2) of section 220.03, Florida Statutes, are amended to read:

2408 220.03 Definitions.—

2409 (1) SPECIFIC TERMS.—When used in this code, and when not
 2410 otherwise distinctly expressed or manifestly incompatible with
 2411 the intent thereof, the following terms shall have the following
 2412 meanings:

2413 (n) "Internal Revenue Code" means the United States
 2414 Internal Revenue Code of 1986, as amended and in effect on
 2415 January 1, 2024 ~~2023~~, except as provided in subsection (3).

2416 (2) DEFINITIONAL RULES.—When used in this code and neither
 2417 otherwise distinctly expressed nor manifestly incompatible with
 2418 the intent thereof:

2419 (c) Any term used in this code has the same meaning as
 2420 when used in a comparable context in the Internal Revenue Code
 2421 and other statutes of the United States relating to federal
 2422 income taxes, as such code and statutes are in effect on January
 2423 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the
 2424 meaning of a term shall be taken at the time the term is applied
 2425 under this code.

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2426 Section 38. (1) The amendment made by this act to s.
 2427 220.03, Florida Statutes, operates retroactively to January 1,
 2428 2024.

2429 (2) This section shall take effect upon becoming a law.

2430 Section 39. Section 220.19, Florida Statutes, is amended
 2431 to read:

2432 220.19 Child care tax credits.—

2433 (1) For taxable years beginning on or after January 1,
 2434 2024, there is allowed a credit pursuant to s. 402.261 against
 2435 any tax due for a taxable year under this chapter after the
 2436 application of any other allowable credits by the taxpayer. The
 2437 credit must be earned pursuant to s. 402.261 on or before the
 2438 date the taxpayer is required to file a return pursuant to s.
 2439 220.222. ~~If the credit granted under this section is not fully~~
 2440 ~~used in any one year because of insufficient tax liability on~~
 2441 ~~the part of the corporation, the unused amount may be carried~~
 2442 ~~forward for a period not to exceed 5 years. The carryover credit~~
 2443 ~~may be used in a subsequent year when the tax imposed by this~~
 2444 ~~chapter for that year exceeds the credit for which the~~
 2445 ~~corporation is eligible in that year under this section after~~
 2446 ~~applying the other credits and unused carryovers in the order~~
 2447 ~~provided by s. 220.02(8).~~

2448 (2) A taxpayer that files a consolidated return in this
 2449 state as a member of an affiliated group under s. 220.131(1) may
 2450 be allowed the credit on a consolidated return basis; however,

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2451 the total credit taken by the affiliated group is subject to the
 2452 limitation established under s. 402.261(2) (d). ~~If a corporation~~
 2453 ~~receives a credit for child care facility startup costs, and the~~
 2454 ~~facility fails to operate for at least 5 years, a pro rata share~~
 2455 ~~of the credit must be repaid, in accordance with the formula:~~

$$A = C \times (1 - (N/60))$$

2457 Where:

2458 ~~(a) "A" is the amount in dollars of the required~~
 2459 ~~repayment.~~

2460 ~~(b) "C" is the total credits taken by the corporation for~~
 2461 ~~child care facility startup costs.~~

2462 ~~(c) "N" is the number of months the facility was in~~
 2463 ~~operation.~~

2464
 2465 ~~This repayment requirement is inapplicable if the corporation~~
 2466 ~~goes out of business or can demonstrate to the department that~~
 2467 ~~its employees no longer want to have a child care facility.~~

2468 (3) The provisions of s. 402.261 apply to the credit
 2469 authorized by this section.

2470 (4) If a taxpayer applies and is approved for a credit
 2471 under s. 402.261 after timely requesting an extension to file
 2472 under s. 220.222(2):

2473 (a) The credit does not reduce the amount of tax due for
 2474 purposes of the department's determination as to whether the
 2475 taxpayer was in compliance with the requirement to pay tentative

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2476 taxes under ss. 220.222 and 220.32.

2477 (b) The taxpayer's noncompliance with the requirement to
 2478 pay tentative taxes shall result in the revocation and
 2479 rescindment of any such credit.

2480 (c) The taxpayer shall be assessed for any taxes,
 2481 penalties, or interest due from the taxpayer's noncompliance
 2482 with the requirement to pay tentative taxes.

2483 (5) For purposes of calculating the underpayment of
 2484 estimated corporate income taxes under s. 220.34, the final
 2485 amount due is the amount after credits earned under this section
 2486 are deducted. For purposes of determining if a penalty or
 2487 interest under s. 220.34(2)(d)1. will be imposed for
 2488 underpayment of estimated corporate income tax, a taxpayer may,
 2489 after earning a credit under this section, reduce any estimated
 2490 payment in that taxable year by the amount of the credit.

2491 Section 40. Subsections (1) through (4) of section
 2492 220.1915, Florida Statutes, are amended to read:

2493 220.1915 Credit for qualified railroad reconstruction or
 2494 replacement expenditures.—

2495 (1) For purposes of this section:

2496 (a) "Qualified expenditures" means gross expenditures made
 2497 in this state by a qualifying railroad during the taxable year
 2498 in which the credit is claimed, provided such expenditures were
 2499 made on track that was owned or leased by a qualifying railroad
 2500 on the last day of the prior calendar year, and were:

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2501 1. For the maintenance, reconstruction, or replacement of
 2502 railroad infrastructure, including track, roadbed, bridges,
 2503 industrial leads and sidings, or track-related structures which
 2504 were owned or leased by the qualifying railroad; or

2505 2. For new construction by the qualifying railroad of
 2506 industrial leads, switches, spurs and sidings, and extensions of
 2507 existing sidings located in this state.

2508 (b) "Qualifying railroad" means any ~~taxpayer that was a~~
 2509 Class II or Class III railroad operating in this state on the
 2510 last day of the calendar year prior to the taxable year for
 2511 which the credit is claimed, pursuant to the classifications in
 2512 effect for that year as set by the United States Surface
 2513 Transportation Board or its successor.

2514 (2)(a) For taxable years beginning on or after January 1,
 2515 2023, a qualifying railroad is eligible for a credit against the
 2516 tax imposed by this chapter if it has qualified expenditures in
 2517 this state in the taxable year.

2518 (b) The credit allowed under this section is equal to 50
 2519 percent of a qualifying railroad's qualified expenditures
 2520 incurred in this state in the taxable year, as limited by
 2521 paragraph (c).

2522 (c) The amount of the credit may not exceed the product of
 2523 \$3,500 and the number of miles of railroad track owned or leased
 2524 within this state by the qualifying railroad as of the end of
 2525 the calendar year prior to the taxable year in which the

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2526 qualified expenditures were incurred. The Department of
 2527 Transportation shall certify to the department the number of
 2528 miles of railroad track within this state that each qualifying
 2529 railroad owned or leased on the last day of each calendar year.
 2530 Such certification must be provided to the department no later
 2531 than the last business day of January for the prior year ending
 2532 December 31.

2533 (3) (a) A qualifying railroad must submit to the department
 2534 ~~with its return~~ an application including any documentation or
 2535 information required by the department to demonstrate
 2536 eligibility for the credit allowed under this section. Such
 2537 application must specify the taxable year for which the credit
 2538 is requested, and may be filed at any time during that taxable
 2539 year once the qualifying expenditures have been made. The
 2540 application must be filed no later than May 1 of the year
 2541 following the year in which the qualifying expenditures were
 2542 made.

2543 (b) Only one application may be filed per qualifying
 2544 railroad per taxable year. ~~If the qualifying railroad is not a~~
 2545 ~~taxpayer under this chapter, the qualifying railroad must submit~~
 2546 ~~the required application including any documentation or~~
 2547 ~~information required by the department directly to the~~
 2548 ~~department no later than May 1 of the calendar year following~~
 2549 ~~the year in which the qualified expenditures were made, in~~
 2550 ~~accordance with rules adopted by the department.~~

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2551 (c) The qualifying railroad must include an affidavit
 2552 certifying that all information contained in the application is
 2553 true and correct, and supporting documentation must include any
 2554 relevant information, as determined by the rules of the
 2555 department, to verify eligibility of qualified expenditures made
 2556 in this state for the credit allowed under this section. The
 2557 supporting documentation must include, but is not limited to,
 2558 the following:

2559 1. The number of track miles owned or leased in this state
 2560 by the qualifying railroad on the last day of the prior calendar
 2561 year. If this number is different than the number provided by
 2562 the Department of Transportation under paragraph (2)(c), the
 2563 department shall use the number of miles provided by the
 2564 Department of Transportation to calculate the limitation for the
 2565 credit under that paragraph.

2566 2. The total amount and description of each qualified
 2567 expenditure.

2568 3. Financial receipts or other records necessary to verify
 2569 the accuracy of the information submitted pursuant to this
 2570 subsection.

2571 4. If a copy of any Internal Revenue Service Form 8900, or
 2572 its equivalent, ~~is if such documentation was~~ filed with the
 2573 Internal Revenue Service for any credit under 26 U.S.C. s. 45G
 2574 for which the federal credit related in whole or in part to the
 2575 qualified expenditures in this state for which the credit is

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2576 sought, such form shall be provided to the department within 60
2577 days of submission to the Internal Revenue Service. Approval of
2578 this credit shall not be delayed until, or contingent upon,
2579 receipt of such form. The department shall retain such form for
2580 any qualifying railroad that is a taxpayer under this chapter
2581 along with records related to the credit until the taxable
2582 period covered by the form is no longer subject to review or
2583 audit by the department.

2584 ~~(d) If the qualifying railroad is a taxpayer under this~~
2585 ~~chapter and the credit earned exceeds the taxpayer's liability~~
2586 ~~under this chapter for that year, or if the qualifying railroad~~
2587 ~~is not a taxpayer under this chapter, The department must issue~~
2588 ~~a letter to the qualifying railroad within 30 days after receipt~~
2589 ~~of the completed application indicating the amount of the~~
2590 ~~approved credit available for carryover or transfer in~~
2591 ~~accordance with subsection (4).~~

2592 (e) The department may consult with the Department of
2593 Transportation regarding the qualifications, ownership, or
2594 classification of any qualifying railroad applying for a credit
2595 under this section. The Department of Transportation shall
2596 provide technical assistance, when requested by the department,
2597 on any technical audits performed pursuant to this section, in
2598 addition to providing the annual certification under paragraph
2599 (2) (c).

2600 (4) (a) If the credit granted under this section is not

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2601 fully used in any one taxable year because of insufficient tax
 2602 liability on the part of the qualifying railroad, or because the
 2603 qualifying railroad is not subject to tax under this chapter,
 2604 the unused amount may be carried forward for a period not to
 2605 exceed 5 taxable years or may be transferred in accordance with
 2606 paragraph (b). The carryover or transferred credit may be used
 2607 in the year approved or any of the 5 subsequent taxable years,
 2608 when the tax imposed by this chapter for that taxable year
 2609 exceeds the credit for which the qualifying railroad or
 2610 transferee under paragraph (b) is eligible in that taxable year
 2611 under this subsection, after applying the other credits and
 2612 unused carryovers in the order provided by s. 220.02(8).

2613 (b)1. The credit under this section may be transferred, in
 2614 whole or in part:

2615 a. By written agreement to a taxpayer subject to the tax
 2616 under this chapter and that either transports property using the
 2617 rail facilities of any ~~the~~ qualifying railroad or furnishes
 2618 railroad-related property or services, as those terms are
 2619 defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in
 2620 this state, or is a railroad, ~~as those terms are defined in 26~~
 2621 ~~C.F.R. s. 1.45G-1(b);~~ and

2622 b. At any time after receipt of approval in paragraph
 2623 (3)(d), or during the 5 taxable years following the taxable year
 2624 the credit was originally earned by the qualifying railroad.

2625 2. The written agreement required for transfer under this

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2626 paragraph shall:

2627 a. Be filed jointly by the qualifying railroad and the
 2628 transferee with the department within 30 days after the
 2629 transfer, in accordance with rules adopted by the department;
 2630 and

2631 b. Contain all of the following information: the name,
 2632 address, and taxpayer identification number for the qualifying
 2633 railroad and the transferee; the amount of the credit being
 2634 transferred; the taxable year in which the credit was originally
 2635 earned by the qualifying railroad; and the remaining taxable
 2636 years for which the credit may be claimed.

2637 Section 41. Section 220.1992, Florida Statutes, is created
 2638 to read:

2639 220.1992 Individuals with Unique Abilities Tax Credit
 2640 Program.—

2641 (1) For purposes of this section, the term:

2642 (a) "Qualified employee" means an individual who has a
 2643 disability, as that term is defined in s. 413.801, and has been
 2644 employed for at least 6 months by a qualified taxpayer.

2645 (b) "Qualified taxpayer" means a taxpayer who employs a
 2646 qualified employee at a business located in this state.

2647 (2) For a taxable year beginning on or after January 1,
 2648 2024, a qualified taxpayer is eligible for a credit against the
 2649 tax imposed by this chapter in an amount up to \$1,000 for each
 2650 qualified employee such taxpayer employed during the taxable

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2651 year. The tax credit shall equal one dollar for each hour the
 2652 qualified employee worked during the taxable year, up to 1,000
 2653 hours.

2654 (3)(a) The department may adopt rules governing the manner
 2655 and form of applications for the tax credit and establishing
 2656 requirements for the proper administration of the tax credit.
 2657 The form must include an affidavit certifying that all
 2658 information contained within the application is true and correct
 2659 and must require the taxpayer to specify the number of qualified
 2660 employees for whom a credit under this section is being claimed
 2661 and the number of hours each qualified employee worked during
 2662 the taxable year.

2663 (b) The department must approve the tax credit prior to
 2664 the taxpayer taking the credit on a return. The department must
 2665 approve credits on a first-come, first-served basis. If the
 2666 department determines that an application is incomplete, the
 2667 department shall notify the taxpayer in writing and the taxpayer
 2668 shall have 30 days after receiving such notification to correct
 2669 any deficiency. If corrected in a timely manner, the application
 2670 must be deemed completed as of the date the application was
 2671 first submitted.

2672 (c) A taxpayer may not claim a tax credit of more than
 2673 \$10,000 under this section in any one taxable year.

2674 (d) A taxpayer may carry forward any unused portion of a
 2675 tax credit under this section for up to 5 taxable years. The

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2676 carryover may be used in a subsequent year when the tax imposed
 2677 by this chapter for such year exceeds the credit for such year
 2678 under this section after applying the other credits and unused
 2679 credit carryovers in the order provided in s. 220.02(8).

2680 (4) The combined total amount of tax credits which may be
 2681 granted under this section is \$5 million in each of state fiscal
 2682 years 2024-2025, 2025-2026, and 2026-2027.

2683 (5) The department may consult with the Department of
 2684 Commerce and the Agency for Persons with Disabilities to
 2685 determine if an individual is a qualified employee. The
 2686 Department of Commerce and the Agency for Persons with
 2687 Disabilities shall provide technical assistance, when requested
 2688 by the department, on any such question.

2689 Section 42. Present paragraphs (c) and (d) of subsection
 2690 (2) of section 220.222, Florida Statutes, are redesignated as
 2691 paragraphs (d) and (e), respectively, and a new paragraph (c) is
 2692 added to that subsection, to read:

2693 220.222 Returns; time and place for filing.—

2694 (2)

2695 (c) When a taxpayer has been granted an extension or
 2696 extensions of time within which to file its federal income tax
 2697 return for any taxable year due to a federally declared disaster
 2698 that included locations within this state, and if the
 2699 requirements of s. 220.32 are met, the due date of the return
 2700 required under this code is automatically extended to 15

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2701 calendar days after the due date for such taxpayer's federal
 2702 income tax return, including any extensions provided for such
 2703 return for a federally declared disaster. Nothing in this
 2704 paragraph affects the authority of the executive director to
 2705 order an extension or waiver pursuant to s. 213.055(2).

2706 Section 43. Section 374.986, Florida Statutes, is amended
 2707 to read:

2708 374.986 Taxing authority.—

2709 (1) The property appraiser ~~tax-assessor~~, tax collector,
 2710 and board of county commissioners of each and every county in
 2711 said district, shall, when requested by the board, prepare from
 2712 their official records and deliver any and all information that
 2713 may be from time to time requested from him or her or them or
 2714 either of them by the board regarding the tax valuation,
 2715 assessments, collection, and any other information regarding the
 2716 levy, assessment, and collection of taxes in each of said
 2717 counties.

2718 (2) The board may annually assess and levy against the
 2719 taxable property in the district a tax not to exceed one-tenth
 2720 mill on the dollar for each year, and the proceeds from such tax
 2721 shall be used by the district for all expenses of the district
 2722 including the purchase price of right-of-way and other property.
 2723 The board shall, on or before the 31st day of July of each year,
 2724 prepare a tentative annual written budget of the district's
 2725 expected income and expenditures. In addition, the board shall

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2726 compute a proposed millage rate to be levied as taxes for that
 2727 year upon the taxable property in the district for the purposes
 2728 of said district. The proposed budget shall be submitted to the
 2729 Department of Environmental Protection for its approval. Prior
 2730 to adopting a final budget, the district shall comply with the
 2731 provisions of s. 200.065, relating to the method of fixing
 2732 millage, and shall fix the final millage rate by resolution of
 2733 the district and shall also, by resolution, adopt a final budget
 2734 pursuant to chapter 200. Copies of such resolutions executed in
 2735 the name of the board by its chair, and attested by its
 2736 secretary, shall be made and delivered to the county officials
 2737 specified in s. 200.065 of each and every county in the
 2738 district, to the Department of Revenue, and to the Chief
 2739 Financial Officer. Thereupon, it shall be the duty of the
 2740 property appraiser ~~assessor~~ of each of said counties to assess,
 2741 and the tax collector of each of said counties to collect, a tax
 2742 at the rate fixed by said resolution of the board upon all of
 2743 the real and personal taxable property in said counties for said
 2744 year (and such officers shall perform such duty) and said levy
 2745 shall be included in the warrant of the tax assessors of each of
 2746 said counties and attached to the assessment roll of taxes for
 2747 each of said counties. The tax collectors of each of said
 2748 counties shall collect such taxes so levied by the board in the
 2749 same manner as other taxes are collected, and shall pay the same
 2750 within the time and in the manner prescribed by law, to the

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2751 treasurer of the board. It shall be the duty of the Chief
 2752 Financial Officer to assess and levy on all railroad lines and
 2753 railroad property and telegraph lines and telegraph property in
 2754 the district a tax at the rate prescribed by resolution of the
 2755 board, and to collect the tax thereon in the same manner as he
 2756 or she is required by law to assess and collect taxes for state
 2757 and county purposes and to remit the same to the treasurer of
 2758 the board. All such taxes shall be held by the treasurer of the
 2759 district for the credit of the district and paid out by him or
 2760 her as provided herein. The tax collector ~~assessor~~ and property
 2761 appraiser of each of said counties shall be entitled to payment
 2762 as provided for by general laws.

2763 Section 44. Section 402.261, Florida Statutes, is created
 2764 to read:

2765 402.261 Child care tax credits.-

2766 (1) For purposes of this section, the term:

2767 (a) "Department" means the Department of Revenue.

2768 (b) "Division" means the Division of Alcoholic Beverages
 2769 and Tobacco of the Department of Business and Professional
 2770 Regulation.

2771 (c) "Eligible child" means the child or grandchild of an
 2772 employee of a taxpayer, if such employee is the child or
 2773 grandchild's caregiver as defined in s. 39.01.

2774 (d) "Eligible child care facility" means a child care
 2775 facility that:

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2776 1. Is licensed under s. 402.305; or
 2777 2. Is exempt from licensure under s. 402.316.
 2778 (e) "Employee" includes full-time employees and part-time
 2779 employees who work an average of at least 20 hours per week.
 2780 (f) "Maximum annual tax credit amount" means, for any
 2781 state fiscal year, the sum of the amount of tax credits approved
 2782 under this section, including tax credits to be taken under s.
 2783 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
 2784 which are approved for taxpayers whose taxable years begin on or
 2785 after January 1 of the calendar year preceding the start of the
 2786 applicable state fiscal year.
 2787 (g) "Tax due" means any tax required under chapter 211,
 2788 chapter 220, chapter 561, or chapter 624, or due under chapter
 2789 212 from a direct pay permit holder as a result of a direct pay
 2790 permit held pursuant to s. 212.183.
 2791 (2)(a) A taxpayer who operates an eligible child care
 2792 facility for the taxpayer's employees is allowed a credit of 50
 2793 percent of the startup costs of such facility against any tax
 2794 due for the taxable year such facility begins operation as an
 2795 eligible child care facility. The maximum credit amount a
 2796 taxpayer may be granted in a taxable year under this paragraph
 2797 is based on the average number of employees employed by the
 2798 taxpayer during such year. For an employer that employed:
 2799 1. One to 19 employees, the maximum credit is \$1 million.
 2800 2. Twenty to 250 employees, the maximum credit is

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2801 \$500,000.

2802 3. More than 250 employees, the maximum credit is

2803 \$250,000.

2804 (b) A taxpayer who operates an eligible child care

2805 facility for the taxpayer's employees is allowed a credit of

2806 \$300 per month for each eligible child enrolled in such facility

2807 against any tax due for the taxable year. The maximum credit

2808 amount a taxpayer may be granted in a taxable year under this

2809 paragraph is based on the average number of employees employed

2810 by the taxpayer during such year. For an employer that employed:

2811 1. One to 19 employees, the maximum credit is \$50,000.

2812 2. Twenty to 250 employees, the maximum credit is

2813 \$500,000.

2814 3. More than 250 employees, the maximum credit is \$1

2815 million.

2816 (c) A taxpayer who makes payments to an eligible child

2817 care facility in the name and for the benefit of an employee

2818 employed by the taxpayer whose eligible child attends such

2819 facility is allowed a credit of 100 percent of the amount of

2820 such payments against any tax due for the taxable year up to a

2821 maximum credit of \$3,600 per child per taxable year. The

2822 taxpayer may make payments directly to the eligible child care

2823 facility or contract with an early learning coalition to process

2824 payments. The maximum credit amount a taxpayer may be granted in

2825 a taxable year under this paragraph is based on the average

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2826 number of employees employed by the taxpayer during such year.

2827 For an employer that employed:

2828 1. One to 19 employees, the maximum credit is \$50,000.

2829 2. Twenty to 250 employees, the maximum credit is
 2830 \$500,000.

2831 3. More than 250 employees, the maximum credit is \$1
 2832 million.

2833 (d) A taxpayer may qualify for a tax credit under more
 2834 than one paragraph of this subsection; however, the total credit
 2835 taken by such taxpayers in a single taxable year may not exceed
 2836 the sum total of the maximum credit they are granted under each
 2837 applicable paragraph.

2838 (e) For state fiscal years 2024-2025, 2025-2026, and 2026-
 2839 2027, the maximum annual tax credit amount is \$5 million.

2840 (3)(a) If the credit granted under this section is not
 2841 fully used within the specified state fiscal year for credits
 2842 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
 2843 due for the specified taxable year for credits under s. 220.19
 2844 or s. 624.5107, because of insufficient tax liability on the
 2845 part of the taxpayer, the unused amount may be carried forward
 2846 for a period not to exceed 5 years. For purposes of s. 220.19, a
 2847 credit carried forward may be used in a subsequent year after
 2848 applying the other credits and unused carryovers in the order
 2849 provided by s. 220.02(8).

2850 (b)1. If a taxpayer receives a credit for startup costs

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2851 pursuant to paragraph (2) (a), and the eligible child care
 2852 facility fails to operate for at least 5 years, a pro rata share
 2853 of the credit must be repaid, in accordance with the formula:

$$A = C \times (1 - (N/60))$$

2854
 2855 Where:

2856 a. "A" is the amount, in dollars, of the required
 2857 repayment.

2858 b. "C" is the total credits taken by the taxpayer for
 2859 eligible child care facility startup costs against a tax due
 2860 under this section.

2861 c. "N" is the number of months the eligible child care
 2862 facility was in operation.

2863 2. A taxpayer who is required to repay a pro rata share of
 2864 the credit under this paragraph shall file an amended return
 2865 with the department, or such other report as the department
 2866 prescribes by rule, and pay such amount within 60 days after the
 2867 last day of operation of the eligible child care facility. The
 2868 department shall distribute such funds in accordance with the
 2869 applicable statutory provision for the tax against which such
 2870 credit was taken by that taxpayer.

2871 (4) (a) A taxpayer may claim a credit only for the creation
 2872 or operation of, or payments to, an eligible child care
 2873 facility.

2874 (b) The services of an eligible child care facility for
 2875 which a taxpayer claims a credit under paragraph (2) (b) must be

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2876 available to all employees employed by the taxpayer, or must be
 2877 allocated on a first-come, first-served basis, and must be used
 2878 by at least one eligible child.

2879 (c) Two or more taxpayers may jointly establish and
 2880 operate an eligible child care facility according to the
 2881 provisions of this section. If two or more taxpayers choose to
 2882 jointly establish and operate an eligible child care facility,
 2883 or cause a not-for-profit taxpayer to establish and operate an
 2884 eligible child care facility, the taxpayers must file a joint
 2885 application, or the not-for-profit taxpayer may file an
 2886 application, pursuant to subsection (5) setting forth the
 2887 taxpayers' proposal. The participating taxpayers may proportion
 2888 the available credits in any manner they choose. In the event
 2889 the child care facility does not operate for 5 years, the
 2890 repayment required under paragraph (3) (b) must be allocated
 2891 among, and apply to, the participating taxpayers in the
 2892 proportion that such taxpayers received the credit under this
 2893 section.

2894 (d) Child care payments for which a taxpayer claims a
 2895 credit under paragraph (2) (c) may not exceed the amount charged
 2896 by the eligible child care facility for other children of like
 2897 age and ability of persons not employed by the taxpayer.

2898 (5) Beginning October 1, 2024, a taxpayer may submit an
 2899 application to the department for the purposes of determining
 2900 qualification for a credit under this section. The department

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2901 must approve the application for the credit before the taxpayer
 2902 is authorized to claim the credit on a return.

2903 (a) The application must include:

2904 1.a. For a credit under paragraph (2)(a), a proposal for
 2905 establishing an eligible child care facility for use by its
 2906 employees, the number of eligible children expected to be
 2907 enrolled, and the expected date operations will begin. A credit
 2908 may not be claimed on a return until operations have begun. If
 2909 the facility has begun to operate, the application must show the
 2910 number of eligible children enrolled and the date the operation
 2911 began.

2912 b. For a credit under paragraph (2)(b), the total number
 2913 of eligible children for whom child care will be provided at the
 2914 eligible child care facility and the total number of months the
 2915 facility is expected to operate during the taxable year in which
 2916 the credit will be earned.

2917 c. For a credit under paragraph (2)(c), the total number
 2918 of eligible children for whom child care payments will be paid
 2919 and the estimated total annual amount of such payments during
 2920 the taxable year in which the credit will be earned.

2921 2. The taxable year in which the credit is expected to be
 2922 earned. A taxpayer may apply for a credit to be used for a prior
 2923 taxable year at any time before the date on which the taxpayer
 2924 is required to file a return for that year pursuant to s.
 2925 220.222.

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2926 3. For a credit under paragraph (2)(a) or paragraph
 2927 (2)(b), a statement signed by a person authorized to sign on
 2928 behalf of the taxpayer that the facility meets the definition of
 2929 eligible child care facility and otherwise qualifies for the
 2930 credit under this section. Such statement must be attached to
 2931 the application.

2932 (b) The department shall approve tax credits on a first-
 2933 come, first-served basis, and must obtain the division's
 2934 approval before approving a tax credit under s. 561.1214. Within
 2935 10 days after approving or denying an application, the
 2936 Department of Revenue shall provide a copy of its approval or
 2937 denial letter to the taxpayer.

2938 (6)(a) A taxpayer may not convey, transfer, or assign an
 2939 approved tax credit or a carryforward tax credit to another
 2940 entity unless all of the assets of the taxpayer are conveyed,
 2941 assigned, or transferred in the same transaction. However, a tax
 2942 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
 2943 or s. 624.5107 may be conveyed, transferred, or assigned between
 2944 members of an affiliated group of taxpayers if the type of tax
 2945 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
 2946 or s. 624.5107 remains the same. A taxpayer shall notify the
 2947 department of its intent to convey, transfer, or assign a tax
 2948 credit to another member within an affiliated group of
 2949 corporations as defined in s. 220.03(1)(b). The amount conveyed,
 2950 transferred, or assigned is available to another member of the

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2951 affiliated group of corporations upon approval by the
2952 department. The department shall obtain the division's approval
2953 before approving a conveyance, transfer, or assignment of a tax
2954 credit under s. 561.1214.

2955 (b) Within any state fiscal year, a taxpayer may rescind
2956 all or part of a tax credit approved under subsection (5). The
2957 amount rescinded shall become available for that state fiscal
2958 year to another taxpayer approved by the department under this
2959 section. The department must obtain the division's approval
2960 before accepting the rescindment of a tax credit under s.
2961 561.1214. Any amount rescinded under this paragraph must become
2962 available to a taxpayer on a first-come, first-served basis
2963 based on tax credit applications received after the date the
2964 rescindment is accepted by the department.

2965 (c) Within 10 days after approving or denying the
2966 conveyance, transfer, or assignment of a tax credit under
2967 paragraph (a), or the rescindment of a tax credit under
2968 paragraph (b), the department shall provide a copy of its
2969 approval or denial letter to the taxpayer requesting the
2970 conveyance, transfer, assignment, or rescindment.

2971 (7) (a) The department may adopt rules to administer this
2972 section, including rules for the approval or disapproval of
2973 proposals submitted by taxpayers and rules to provide for
2974 cooperative arrangements between for-profit and not-for-profit
2975 taxpayers.

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2976 (b) The department's decision to approve or disapprove a
 2977 proposal must be in writing, and, if the proposal is approved,
 2978 the decision must state the maximum credit authorized for the
 2979 taxpayer.

2980 (c) In addition to its existing audit and investigation
 2981 authority, the department may perform any additional financial
 2982 and technical audits and investigations, including examining the
 2983 accounts, books, or records of the tax credit applicant, which
 2984 are necessary to verify the costs included in a credit
 2985 application and to ensure compliance with this section.

2986 (d) It is grounds for forfeiture of previously claimed and
 2987 received tax credits if the department determines that a
 2988 taxpayer received tax credits pursuant to this section to which
 2989 the taxpayer was not entitled.

2990 Section 45. Subsection (2) and paragraphs (a) and (b) of
 2991 subsection (5) of section 402.62, Florida Statutes, are amended
 2992 to read:

2993 402.62 Strong Families Tax Credit.—

2994 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2995 (a) The Department of Children and Families shall
 2996 designate as an eligible charitable organization an organization
 2997 that meets all of the following requirements:

2998 1. Is exempt from federal income taxation under s.

2999 501(c)(3) of the Internal Revenue Code.

3000 2. Is a Florida entity formed under chapter 605, chapter

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3001 607, or chapter 617 and whose principal office is located in
 3002 this state.

3003 3. Provides direct services for at-risk families that do
 3004 not have an open dependency case.

3005 4. Provides services to:

3006 a. Prevent child abuse, neglect, abandonment, or
 3007 exploitation;

3008 b. Assist fathers in learning and improving parenting
 3009 skills or to engage absent fathers in being more engaged in
 3010 their children's lives;

3011 ~~c. Provide books to the homes of children eligible for a~~
 3012 ~~federal free or reduced-price meals program or those testing~~
 3013 ~~below grade level in kindergarten through grade 5;~~

3014 ~~d.~~ Assist families with children who have a chronic
 3015 illness or a physical, intellectual, developmental, or emotional
 3016 disability; or

3017 ~~d.e.~~ Provide workforce development services to families of
 3018 children eligible for a federal free or reduced-price meals
 3019 program.

3020 5.4. Provides to the Department of Children and Families
 3021 accurate information, including, at a minimum, a description of
 3022 the services provided by the organization which are eligible for
 3023 funding under this section; the total number of individuals
 3024 served through those services during the last calendar year and
 3025 the number served during the last calendar year using funding

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3026 | under this section; basic financial information regarding the
 3027 | organization and services eligible for funding under this
 3028 | section; outcomes for such services; and contact information for
 3029 | the organization.

3030 | ~~6.5.~~ Annually submits a statement, signed under penalty of
 3031 | perjury by a current officer of the organization, that the
 3032 | organization meets all criteria to qualify as an eligible
 3033 | charitable organization, has fulfilled responsibilities under
 3034 | this section for the previous fiscal year if the organization
 3035 | received any funding through this credit during the previous
 3036 | year, and intends to fulfill its responsibilities during the
 3037 | upcoming year.

3038 | ~~7.6.~~ Provides any documentation requested by the
 3039 | Department of Children and Families to verify eligibility as an
 3040 | eligible charitable organization or compliance with this
 3041 | section.

3042 | (b) The Department of Children and Families may not
 3043 | designate as an eligible charitable organization an organization
 3044 | that:

3045 | 1. Provides abortions or pays for or provides coverage for
 3046 | abortions; or

3047 | 2. Has received more than 50 percent of its total annual
 3048 | revenue, not including revenue received pursuant to a contract
 3049 | under s. 409.1464, from a federal, state, or local governmental
 3050 | agency ~~the Department of Children and Families~~, either directly

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3051 or via a contractor of such an agency ~~the department~~, in the
 3052 prior fiscal year.

3053 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 3054 AND LIMITATIONS.—

3055 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
 3056 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

3057 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
 3058 application to the Department of Revenue for a tax credit or
 3059 credits to be taken under one or more of s. 211.0253, s.
 3060 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
 3061 at 9 a.m. on the first day of the calendar year that is not a
 3062 Saturday, Sunday, or legal holiday.

3063 1. The taxpayer shall specify in the application each tax
 3064 for which the taxpayer requests a credit and the applicable
 3065 taxable year for a credit under s. 220.1877 or s. 624.51057 or
 3066 the applicable state fiscal year for a credit under s. 211.0253,
 3067 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
 3068 taxpayer may apply for a credit to be used for a prior taxable
 3069 year before the date the taxpayer is required to file a return
 3070 for that year pursuant to s. 220.222. For purposes of s.
 3071 624.51057, a taxpayer may apply for a credit to be used for a
 3072 prior taxable year before the date the taxpayer is required to
 3073 file a return for that prior taxable year pursuant to ss.
 3074 624.509 and 624.5092. The application must specify the eligible
 3075 charitable organization to which the proposed contribution will

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3076 | be made. The Department of Revenue shall approve tax credits on
 3077 | a first-come, first-served basis and must obtain the division's
 3078 | approval before approving a tax credit under s. 561.1213.

3079 | 2. Within 10 days after approving or denying an
 3080 | application, the Department of Revenue shall provide a copy of
 3081 | its approval or denial letter to the eligible charitable
 3082 | organization specified by the taxpayer in the application.

3083 | Section 46. For the \$20 million in additional credit under
 3084 | s. 402.62, Florida Statutes, available for fiscal year 2024-2025
 3085 | pursuant to changes made by this act, a taxpayer may submit an
 3086 | application to the Department of Revenue beginning at 9 a.m. on
 3087 | July 1, 2024.

3088 | Section 47. Subsection (1) of section 413.4021, Florida
 3089 | Statutes, is amended to read:

3090 | 413.4021 Program participant selection; tax collection
 3091 | enforcement diversion program.—The Department of Revenue, in
 3092 | coordination with the Florida Association of Centers for
 3093 | Independent Living and the Florida Prosecuting Attorneys
 3094 | Association, shall select judicial circuits in which to operate
 3095 | the program. The association and the state attorneys' offices
 3096 | shall develop and implement a tax collection enforcement
 3097 | diversion program, which shall collect revenue due from persons
 3098 | who have not remitted their collected sales tax. The criteria
 3099 | for referral to the tax collection enforcement diversion program
 3100 | shall be determined cooperatively between the state attorneys'

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3101 offices and the Department of Revenue.

3102 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
 3103 revenues collected from the tax collection enforcement diversion
 3104 program shall be deposited into the special reserve account of
 3105 the Florida Association of Centers for Independent Living, to be
 3106 used to administer the James Patrick Memorial Work Incentive
 3107 Personal Attendant Services and Employment Assistance Program
 3108 and to contract with the state attorneys participating in the
 3109 tax collection enforcement diversion program in an amount of not
 3110 more than \$75,000 for each state attorney.

3111 Section 48. Present paragraph (b) of subsection (1) of
 3112 section 561.121, Florida Statutes, is redesignated as paragraph
 3113 (c), and a new paragraph (b) is added to that subsection, to
 3114 read:

3115 561.121 Deposit of revenue.—

3116 (1) All state funds collected pursuant to ss. 563.05,
 3117 564.06, 565.02(9), and 565.12 shall be paid into the State
 3118 Treasury and disbursed in the following manner:

3119 (b)1. After the distribution in paragraph (a), from the
 3120 remainder of the funds collected pursuant to ss. 563.05, 564.06,
 3121 565.02(9), and 565.12, 13 percent of monthly collections shall
 3122 be paid in the following shares:

3123 a. One-third to the University of Miami Sylvester
 3124 Comprehensive Cancer Center;

3125 b. One-sixth to the Brain Tumor Immunotherapy Program at

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3126 | the University of Florida Health Shands Cancer Center;
 3127 | c. One-sixth to the Norman Fixel Institute for
 3128 | Neurological Diseases at the University of Florida; and
 3129 | d. One-third to the Mayo Clinic Comprehensive Cancer
 3130 | Center in Jacksonville.
 3131 | 2. The distributions in subparagraph 1. may not exceed \$30
 3132 | million per fiscal year.
 3133 | 3. These funds are appropriated monthly, to be used for
 3134 | lawful purposes, including constructing, furnishing, equipping,
 3135 | financing, operating, and maintaining cancer research and
 3136 | clinical and related facilities, and furnishing, equipping,
 3137 | operating, and maintaining other properties owned or leased by
 3138 | the University of Miami Sylvester Comprehensive Cancer Center,
 3139 | the University of Florida Health Shands Cancer Center, and the
 3140 | Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
 3141 | constructing, furnishing, equipping, financing, operating, and
 3142 | maintaining neurological disease research and clinical and
 3143 | related facilities, and furnishing, equipping, operating, and
 3144 | maintaining other properties, owned or leased by the Norman
 3145 | Fixel Institute for Neurological Diseases at the University of
 3146 | Florida. Moneys distributed pursuant to this paragraph may not
 3147 | be used to secure bonds or other forms of indebtedness nor be
 3148 | pledged for debt service. This paragraph is repealed June 30,
 3149 | 2054.
 3150 | Section 49. Section 561.1214, Florida Statutes, is created

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3151 to read:

3152 561.1214 Child care tax credits.—Beginning January 1,
 3153 2024, there is allowed a credit pursuant to s. 402.261 against
 3154 any tax due under s. 563.05, s. 564.06, or s. 565.12, except
 3155 excise taxes imposed on wine produced by manufacturers in this
 3156 state from products grown in this state. However, a credit
 3157 allowed under this section may not exceed 90 percent of the tax
 3158 due on the return on which the credit is taken. For purposes of
 3159 the distributions of tax revenue under ss. 561.121 and
 3160 564.06(10), the division shall disregard any tax credits allowed
 3161 under this section to ensure that any reduction in tax revenue
 3162 received which is attributable to the tax credits results only
 3163 in a reduction in distributions to the General Revenue Fund. The
 3164 provisions of s. 402.261 apply to the credit authorized by this
 3165 section.

3166 Section 50. Notwithstanding the expiration date in section
 3167 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
 3168 Statutes, is reenacted to read:

3169 571.26 Florida Agricultural Promotional Campaign Trust
 3170 Fund.—There is hereby created the Florida Agricultural
 3171 Promotional Campaign Trust Fund within the Department of
 3172 Agriculture and Consumer Services to receive all moneys related
 3173 to the Florida Agricultural Promotional Campaign. Moneys
 3174 deposited in the trust fund shall be appropriated for the sole
 3175 purpose of implementing the Florida Agricultural Promotional

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3176 Campaign, except for money deposited in the trust fund pursuant
 3177 to s. 212.20 (6) (d) 6.h., which shall be held separately and used
 3178 solely for the purposes identified in s. 571.265.

3179 Section 51. Section 41 of chapter 2023-157, Laws of
 3180 Florida, is repealed.

3181 Section 52. Subsection (5) of section 571.265, Florida
 3182 Statutes, is amended to read:

3183 571.265 Promotion of Florida thoroughbred breeding and of
 3184 thoroughbred racing at Florida thoroughbred tracks; distribution
 3185 of funds.—

3186 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
 3187 ~~and saved from repeal by the Legislature.~~

3188 Section 53. Subsection (7) of section 624.509, Florida
 3189 Statutes, is amended to read:

3190 624.509 Premium tax; rate and computation.—

3191 (7) Credits and deductions against the tax imposed by this
 3192 section shall be taken in the following order: deductions for
 3193 assessments made pursuant to s. 440.51; credits for taxes paid
 3194 under ss. 175.101 and 185.08; credits for income taxes paid
 3195 under chapter 220 and the credit allowed under subsection (5),
 3196 as these credits are limited by subsection (6); the credit
 3197 allowed under s. 624.51057; the credit allowed under s.
 3198 624.51058; the credit allowed under s. 624.5107; all other
 3199 available credits and deductions.

3200 Section 54. Section 624.5107, Florida Statutes, is amended

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3201 to read:

3202 624.5107 Child care tax credits.—

3203 (1) For taxable years beginning on or after January 1,

3204 2024, there is allowed a credit pursuant to s. 402.261 against

3205 any tax due for a taxable year under s. 624.509(1) after

3206 deducting from such tax deductions for assessments made pursuant

3207 to s. 440.51; credits for taxes paid under ss. 175.101 and

3208 185.08; credits for income taxes paid under chapter 220; and the

3209 credit allowed under s. 624.509(5), as such credit is limited by

3210 s. 624.509(6). An insurer claiming a credit against premium tax

3211 liability under this section is not required to pay any

3212 additional retaliatory tax levied under s. 624.5091 as a result

3213 of claiming such credit. Section 624.5091 does not limit such

3214 credit in any manner. If the credit granted under this section

3215 is not fully used in any one year because of insufficient tax

3216 liability on the part of the insurer, the unused amount may be

3217 carried forward for a period not to exceed 5 years. The

3218 carryover credit may be used in a subsequent year when the tax

3219 imposed by s. 624.509 or s. 624.510 for that year exceeds the

3220 credit for which the insurer is eligible in that year under this

3221 section.

3222 (2) For purposes of determining whether a penalty under s.

3223 624.5092 will be imposed, an insurer, after earning a credit

3224 under s. 624.5107 for a taxable year, may reduce any installment

3225 payment for such taxable year of 27 percent of the amount of the

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3226 net tax due as reported on the return for the preceding year
 3227 under s. 624.5092(2)(b) by the amount of the credit. ~~If an~~
 3228 ~~insurer receives a credit for child care facility startup costs,~~
 3229 ~~and the facility fails to operate for at least 5 years, a pro~~
 3230 ~~rata share of the credit must be repaid, in accordance with the~~
 3231 ~~formula: $A = C \times (1 - (N/60))$, where:~~

3232 ~~(a) "A" is the amount in dollars of the required~~
 3233 ~~repayment.~~

3234 ~~(b) "C" is the total credits taken by the insurer for~~
 3235 ~~child care facility startup costs.~~

3236 ~~(c) "N" is the number of months the facility was in~~
 3237 ~~operation.~~

3238
 3239 ~~This repayment requirement is inapplicable if the insurer goes~~
 3240 ~~out of business or can demonstrate to the department that its~~
 3241 ~~employees no longer want to have a child care facility.~~

3242 (3) The provisions of s. 402.261 apply to the credit
 3243 authorized by this section.

3244 Section 55. The amendments made by this act to ss. 220.19,
 3245 624.509, and 624.5107, Florida Statutes, and ss. 211.0254,
 3246 212.1835, 402.261, and 561.1214, Florida Statutes, as created by
 3247 this act, apply retroactively to January 1, 2024.

3248 Section 56. Section 624.5108, Florida Statutes, is created
 3249 to read:

3250 624.5108 Property insurance discount to policyholders;

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3251 insurance premium deduction; insurer credit for deductions.—
 3252 (1) An insurer must deduct the following amounts from the
 3253 total charged for the following policies:
 3254 (a) For a policy providing residential coverage on a
 3255 dwelling, an amount equal to 1.75 percent of the premium, as
 3256 defined in s. 627.403.
 3257 (b) For a policy providing residential coverage on a
 3258 dwelling, the amount charged for the State Fire Marshal
 3259 regulatory assessment under s. 624.515.
 3260 (c) For a policy, contract, or endorsement providing
 3261 personal or commercial lines coverage for the peril of flood or
 3262 excess coverage for the peril of flood on any structure or the
 3263 contents of personal property contained therein, an amount equal
 3264 to 1.75 percent of the premium, as defined in s. 627.403. As
 3265 used in this paragraph, the term "flood" has the same meaning as
 3266 provided in s. 627.715(1)(b).
 3267
 3268 For the purposes of this section, residential coverage excludes
 3269 tenant coverage.
 3270 (2) The deductions under this section apply to policies
 3271 that provide coverage for a 12-month period with an effective
 3272 date between October 1, 2024, and September 30, 2025. The
 3273 deductions amount must be separately stated on the policy
 3274 declarations page.
 3275 (3) When reporting policy premiums for purposes of

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3276 computing taxes levied under s. 624.509, an insurer must report
 3277 the full policy premium value before applying deductions under
 3278 this section. The deductions provided to policyholders in
 3279 subsection (1) do not reduce the direct written premium of the
 3280 insurer for any purposes.

3281 (4) For the taxable years beginning on January 1, 2024,
 3282 and January 1, 2025, there is allowed a credit of 100 percent of
 3283 the amount of deductions provided to policyholders pursuant to
 3284 subsection (1) against any tax due under s. 624.509(1) after all
 3285 other credits and deductions have been taken in the order
 3286 provided in s. 624.509(7).

3287 (5) An insurer claiming a credit against premium tax
 3288 liability under this section is not required to pay any
 3289 additional retaliatory tax levied under s. 624.5091 as a result
 3290 of claiming such credit. Section 624.5091 does not limit the
 3291 credit available to insurers in any manner.

3292 (6) If the credit provided for under subsection (4) is not
 3293 fully used in any one taxable year because of insufficient tax
 3294 liability, the Department of Revenue must refund the unused
 3295 amount of credit out of the General Revenue Fund to the insurer.

3296 (7) In the event that an insurer refunds some or all of a
 3297 policy that received a deduction pursuant to subsection (1), for
 3298 which the insurer has received a credit under subsection (4) or
 3299 a refund under subsection (6), the insurer must repay to the
 3300 Department of Revenue for deposit into the General Revenue fund

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3301 that portion of the credit or refund received by the insurer
 3302 that equals the deduction under subsection (1) on the portion of
 3303 the policy that was refunded.

3304 (8) Every insurer required to provide a premium deduction
 3305 under this section must include all of the following information
 3306 with its quarterly and annual statements under s. 624.424:

3307 (a) The number of policies that received a deduction under
 3308 this section during the period covered by the statement.

3309 (b) The total amount of deductions provided by the insurer
 3310 during the period covered by the statement.

3311 (c) The total premium related to insurance policies
 3312 providing residential coverage on a dwelling.

3313 (d) The total premium related to policies, contracts, or
 3314 endorsements providing personal or commercial lines coverage for
 3315 the peril of flood or excess coverage for the peril of flood on
 3316 any structure or the contents of personal property contained
 3317 therein.

3318 (9) The office must include the same information required
 3319 under subsection (8) in the reports required under s. 624.315.

3320 (10) In addition to its existing audit and investigation
 3321 authority, the Department of Revenue may perform any additional
 3322 financial and technical audits and investigations, including
 3323 examining the accounts, books, and records of an insurer
 3324 claiming a credit under subsection (4), which are necessary to
 3325 verify the information included in the tax return and to ensure

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3326 compliance with this section. The office shall provide technical
3327 assistance when requested by the Department of Revenue on any
3328 technical audits or examinations performed pursuant to this
3329 section.

3330 (11) In addition to its existing examination authority and
3331 duties under s. 624.316, the office shall examine the
3332 information required to be reported under subsection (8) and
3333 shall take corrective measures as provided in ss. 624.310(5) and
3334 624.4211 for any insurer not in compliance with this section.

3335 (12) The Department of Revenue and the office are
3336 authorized, and all conditions are deemed met, to adopt
3337 emergency rules pursuant to s. 120.54(4) to implement the
3338 provisions of this section. Notwithstanding any other provision
3339 of law, emergency rules adopted pursuant to this subsection are
3340 effective for 6 months after adoption and may be renewed during
3341 the pendency of procedures to adopt permanent rules addressing
3342 the subject of the emergency rules.

3343 (13) This section is repealed December 31, 2030.

3344 Section 57. Disaster preparedness supplies; sales tax
3345 holiday.—

3346 (1) The tax levied under chapter 212, Florida Statutes,
3347 may not be collected during the period from June 1, 2024,
3348 through June 14, 2024, or during the period from August 24,
3349 2024, through September 6, 2024, on the sale of:

3350 (a) A portable self-powered light source with a sales

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- 3351 | price of \$40 or less.
- 3352 | (b) A portable self-powered radio, two-way radio, or
- 3353 | weather-band radio with a sales price of \$50 or less.
- 3354 | (c) A tarpaulin or other flexible waterproof sheeting with
- 3355 | a sales price of \$100 or less.
- 3356 | (d) An item normally sold as, or generally advertised as,
- 3357 | a ground anchor system or tie-down kit with a sales price of
- 3358 | \$100 or less.
- 3359 | (e) A gas or diesel fuel tank with a sales price of \$50 or
- 3360 | less.
- 3361 | (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
- 3362 | volt, or 9-volt batteries, excluding automobile and boat
- 3363 | batteries, with a sales price of \$50 or less.
- 3364 | (g) A nonelectric food storage cooler with a sales price
- 3365 | of \$60 or less.
- 3366 | (h) A portable generator used to provide light or
- 3367 | communications or preserve food in the event of a power outage
- 3368 | with a sales price of \$3,000 or less.
- 3369 | (i) Reusable ice with a sales price of \$20 or less.
- 3370 | (j) A portable power bank with a sales price of \$60 or
- 3371 | less.
- 3372 | (k) A smoke detector or smoke alarm with a sales price of
- 3373 | \$70 or less.
- 3374 | (l) A fire extinguisher with a sales price of \$70 or less.
- 3375 | (m) A carbon monoxide detector with a sales price of \$70

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- 3376 or less.
- 3377 (n) The following supplies necessary for the evacuation of
- 3378 household pets purchased for noncommercial use:
- 3379 1. Bags of dry dog food or cat food weighing 50 or fewer
- 3380 pounds with a sales price of \$100 or less per bag.
- 3381 2. Cans or pouches of wet dog food or cat food with a
- 3382 sales price of \$10 or less per can or pouch or the equivalent if
- 3383 sold in a box or case.
- 3384 3. Over-the-counter pet medications with a sales price of
- 3385 \$100 or less per item.
- 3386 4. Portable kennels or pet carriers with a sales price of
- 3387 \$100 or less per item.
- 3388 5. Manual can openers with a sales price of \$15 or less
- 3389 per item.
- 3390 6. Leashes, collars, and muzzles with a sales price of \$20
- 3391 or less per item.
- 3392 7. Collapsible or travel-sized food bowls or water bowls
- 3393 with a sales price of \$15 or less per item.
- 3394 8. Cat litter weighing 25 or fewer pounds with a sales
- 3395 price of \$25 or less per item.
- 3396 9. Cat litter pans with a sales price of \$15 or less per
- 3397 item.
- 3398 10. Pet waste disposal bags with a sales price of \$15 or
- 3399 less per package.
- 3400 11. Pet pads with a sales price of \$20 or less per box or

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3401 package.

3402 12. Hamster or rabbit substrate with a sales price of \$15

3403 or less per package.

3404 13. Pet beds with a sales price of \$40 or less per item.

3405 (2) The tax exemptions provided in this section do not

3406 apply to sales within a theme park or entertainment complex as

3407 defined in s. 509.013(9), Florida Statutes, within a public

3408 lodging establishment as defined in s. 509.013(4), Florida

3409 Statutes, or within an airport as defined in s. 330.27(2),

3410 Florida Statutes.

3411 (3) The Department of Revenue is authorized, and all

3412 conditions are deemed met, to adopt emergency rules pursuant to

3413 s. 120.54(4), Florida Statutes, for the purpose of implementing

3414 this section.

3415 (4) This section shall take effect upon this act becoming

3416 a law.

3417 Section 58. Freedom Month; sales tax holiday.-

3418 (1) The taxes levied under chapter 212, Florida Statutes,

3419 may not be collected on purchases made during the period from

3420 July 1, 2024, through July 31, 2024, on:

3421 (a) The sale by way of admissions, as defined in s.

3422 212.02(1), Florida Statutes, for:

3423 1. A live music event scheduled to be held on any date or

3424 dates from July 1, 2024, through December 31, 2024;

3425 2. A live sporting event scheduled to be held on any date

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3426 or dates from July 1, 2024, through December 31, 2024;

3427 3. A movie to be shown in a movie theater on any date or

3428 dates from July 1, 2024, through December 31, 2024;

3429 4. Entry to a museum, including any annual passes;

3430 5. Entry to a state park, including any annual passes;

3431 6. Entry to a ballet, play, or musical theatre performance

3432 scheduled to be held on any date or dates from July 1, 2024,

3433 through December 31, 2024;

3434 7. Season tickets for ballets, plays, music events, or

3435 musical theatre performances;

3436 8. Entry to a fair, festival, or cultural event scheduled

3437 to be held on any date or dates from July 1, 2024, through

3438 December 31, 2024; or

3439 9. Use of or access to private and membership clubs

3440 providing physical fitness facilities from July 1, 2024, through

3441 December 31, 2024.

3442 (b) The retail sale of boating and water activity

3443 supplies, camping supplies, fishing supplies, general outdoor

3444 supplies, residential pool supplies, and electric scooters. As

3445 used in this section, the term:

3446 1. "Boating and water activity supplies" means life

3447 jackets and coolers with a sales price of \$75 or less;

3448 recreational pool tubes, pool floats, inflatable chairs, and

3449 pool toys with a sales price of \$35 or less; safety flares with

3450 a sales price of \$50 or less; water skis, wakeboards,

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3451 kneeboards, and recreational inflatable water tubes or floats
 3452 capable of being towed with a sales price of \$150 or less;
 3453 paddleboards and surfboards with a sales price of \$300 or less;
 3454 canoes and kayaks with a sales price of \$500 or less; paddles
 3455 and oars with a sales price of \$75 or less; and snorkels,
 3456 goggles, and swimming masks with a sales price of \$25 or less.

3457 2. "Camping supplies" means tents with a sales price of
 3458 \$200 or less; sleeping bags, portable hammocks, camping stoves,
 3459 and collapsible camping chairs with a sales price of \$50 or
 3460 less; and camping lanterns and flashlights with a sales price of
 3461 \$30 or less.

3462 3. "Electric scooter" means a vehicle having two or fewer
 3463 wheels, with or without a seat or saddle for the use of the
 3464 rider, which is equipped to be propelled by an electric motor
 3465 and which weighs less than 75 pounds, is less than 2 feet wide,
 3466 and is designed for a maximum speed of less than 35 miles per
 3467 hour, with a sales price of \$500 or less.

3468 4. "Fishing supplies" means rods and reels with a sales
 3469 price of \$75 or less if sold individually, or \$150 or less if
 3470 sold as a set; tackle boxes or bags with a sales price of \$30 or
 3471 less; and bait or fishing tackle with a sales price of \$5 or
 3472 less if sold individually, or \$10 or less if multiple items are
 3473 sold together. The term does not include supplies used for
 3474 commercial fishing purposes.

3475 5. "General outdoor supplies" means sunscreen, sunblock,

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3476 or insect repellent with a sales price of \$15 or less;
 3477 sunglasses with a sales price of \$100 or less; binoculars with a
 3478 sales prices of \$200 or less; water bottles with a sales price
 3479 of \$30 or less; hydration packs with a sales price of \$50 or
 3480 less; outdoor gas or charcoal grills with a sales price of \$250
 3481 or less; bicycle helmets with a sales price of \$50 or less; and
 3482 bicycles with a sales price of \$500 or less.

3483 6. "Residential pool supplies" means individual
 3484 residential pool and spa replacement parts, nets, filters,
 3485 lights, and covers with a sales price of \$100 or less; and
 3486 residential pool and spa chemicals purchased by an individual
 3487 with a sales price of \$150 or less.

3488 (2) The tax exemptions provided in this section do not
 3489 apply to sales within a theme park or entertainment complex as
 3490 defined in s. 509.013(9), Florida Statutes, within a public
 3491 lodging establishment as defined in s. 509.013(4), Florida
 3492 Statutes, or within an airport as defined in s. 330.27(2),
 3493 Florida Statutes.

3494 (3) If a purchaser of an admission purchases the admission
 3495 exempt from tax pursuant to this section and subsequently
 3496 resells the admission, the purchaser must collect tax on the
 3497 full sales price of the resold admission.

3498 (4) The Department of Revenue is authorized, and all
 3499 conditions are deemed met, to adopt emergency rules pursuant to
 3500 s. 120.54(4), Florida Statutes, for the purpose of implementing

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3501 this section.

3502 (5) This section shall take effect upon this act becoming
 3503 a law.

3504 Section 59. Clothing, wallets, and bags; school supplies;
 3505 learning aids and jigsaw puzzles; personal computers and
 3506 personal computer-related accessories; sales tax holiday.-

3507 (1) The tax levied under chapter 212, Florida Statutes,
 3508 may not be collected during the period from July 29, 2024,
 3509 through August 11, 2024, on the retail sale of:

3510 (a) Clothing, wallets, or bags, including handbags,
 3511 backpacks, fanny packs, and diaper bags, but excluding
 3512 briefcases, suitcases, and other garment bags, having a sales
 3513 price of \$100 or less per item. As used in this paragraph, the
 3514 term "clothing" means:

3515 1. Any article of wearing apparel intended to be worn on
 3516 or about the human body, excluding watches, watchbands, jewelry,
 3517 umbrellas, and handkerchiefs; and

3518 2. All footwear, excluding skis, swim fins, roller blades,
 3519 and skates.

3520 (b) School supplies having a sales price of \$50 or less
 3521 per item. As used in this paragraph, the term "school supplies"
 3522 means pens, pencils, erasers, crayons, notebooks, notebook
 3523 filler paper, legal pads, binders, lunch boxes, construction
 3524 paper, markers, folders, poster board, composition books, poster
 3525 paper, scissors, cellophane tape, glue or paste, rulers,

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3526 computer disks, staplers and staples used to secure paper
3527 products, protractors, and compasses.

3528 (c) Learning aids and jigsaw puzzles having a sales price
3529 of \$30 or less. As used in this paragraph, the term "learning
3530 aids" means flashcards or other learning cards, matching or
3531 other memory games, puzzle books and search-and-find books,
3532 interactive or electronic books and toys intended to teach
3533 reading or math skills, and stacking or nesting blocks or sets.

3534 (d) Personal computers or personal computer-related
3535 accessories purchased for noncommercial home or personal use
3536 having a sales price of \$1,500 or less. As used in this
3537 paragraph, the term:

3538 1. "Personal computers" includes electronic book readers,
3539 calculators, laptops, desktops, handhelds, tablets, or tower
3540 computers. The term does not include cellular telephones, video
3541 game consoles, digital media receivers, or devices that are not
3542 primarily designed to process data.

3543 2. "Personal computer-related accessories" includes
3544 keyboards, mice, personal digital assistants, monitors, other
3545 peripheral devices, modems, routers, and nonrecreational
3546 software, regardless of whether the accessories are used in
3547 association with a personal computer base unit. The term does
3548 not include furniture or systems, devices, software, monitors
3549 with a television tuner, or peripherals that are designed or
3550 intended primarily for recreational use.

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3551 (2) The tax exemptions provided in this section do not
 3552 apply to sales within a theme park or entertainment complex as
 3553 defined in s. 509.013(9), Florida Statutes, within a public
 3554 lodging establishment as defined in s. 509.013(4), Florida
 3555 Statutes, or within an airport as defined in s. 330.27(2),
 3556 Florida Statutes.

3557 (3) The tax exemptions provided in this section apply at
 3558 the option of the dealer if less than 5 percent of the dealer's
 3559 gross sales of tangible personal property in the prior calendar
 3560 year consisted of items that would be exempt under this section.
 3561 If a qualifying dealer chooses not to participate in the tax
 3562 holiday, by July 15, 2024, the dealer must notify the Department
 3563 of Revenue in writing of its election to collect sales tax
 3564 during the holiday and must post a copy of that notice in a
 3565 conspicuous location at its place of business.

3566 (4) The Department of Revenue is authorized, and all
 3567 conditions are deemed met, to adopt emergency rules pursuant to
 3568 s. 120.54(4), Florida Statutes, for the purpose of implementing
 3569 this section.

3570 (5) This section shall take effect upon this act becoming
 3571 a law.

3572 Section 60. Tools commonly used by skilled trade workers;
 3573 Tool Time sales tax holiday.—

3574 (1) The tax levied under chapter 212, Florida Statutes,
 3575 may not be collected during the period from September 1, 2024,

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- 3576 | through September 7, 2024, on the retail sale of:
- 3577 | (a) Hand tools with a sales price of \$50 or less per item.
- 3578 | (b) Power tools with a sales price of \$300 or less per
- 3579 | item.
- 3580 | (c) Power tool batteries with a sales price of \$150 or
- 3581 | less per item.
- 3582 | (d) Work gloves with a sales price of \$25 or less per
- 3583 | pair.
- 3584 | (e) Safety glasses with a sales price of \$50 or less per
- 3585 | pair, or the equivalent if sold in sets of more than one pair.
- 3586 | (f) Protective coveralls with a sales price of \$50 or less
- 3587 | per item.
- 3588 | (g) Work boots with a sales price of \$175 or less per
- 3589 | pair.
- 3590 | (h) Tool belts with a sales price of \$100 or less per
- 3591 | item.
- 3592 | (i) Duffle bags or tote bags with a sales price of \$50 or
- 3593 | less per item.
- 3594 | (j) Tool boxes with a sales price of \$75 or less per item.
- 3595 | (k) Tool boxes for vehicles with a sales price of \$300 or
- 3596 | less per item.
- 3597 | (l) Industry textbooks and code books with a sales price
- 3598 | of \$125 or less per item.
- 3599 | (m) Electrical voltage and testing equipment with a sales
- 3600 | price of \$100 or less per item.

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- 3601 (n) LED flashlights with a sales price of \$50 or less per
 3602 item.
- 3603 (o) Shop lights with a sales price of \$100 or less per
 3604 item.
- 3605 (p) Handheld pipe cutters, drain opening tools, and
 3606 plumbing inspection equipment with a sales price of \$150 or less
 3607 per item.
- 3608 (q) Shovels with a sales price of \$50 or less.
- 3609 (r) Rakes with a sales price of \$50 or less.
- 3610 (s) Hard hats and other head protection with a sales price
 3611 of \$100 or less.
- 3612 (t) Hearing protection items with a sales price of \$75 or
 3613 less.
- 3614 (u) Ladders with a sales price of \$250 or less.
- 3615 (v) Fuel cans with a sales price of \$50 or less.
- 3616 (w) High visibility safety vests with a sales price of \$30
 3617 or less.
- 3618 (2) The tax exemptions provided in this section do not
 3619 apply to sales within a theme park or entertainment complex as
 3620 defined in s. 509.013(9), Florida Statutes, within a public
 3621 lodging establishment as defined in s. 509.013(4), Florida
 3622 Statutes, or within an airport as defined in s. 330.27(2),
 3623 Florida Statutes.
- 3624 (3) The Department of Revenue is authorized, and all
 3625 conditions are deemed met, to adopt emergency rules pursuant to

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3626 s. 120.54(4), Florida Statutes, for the purpose of implementing
 3627 this section.

3628 Section 61. (1) The Department of Revenue is authorized,
 3629 and all conditions are deemed met, to adopt emergency rules
 3630 pursuant to s. 120.54(4), Florida Statutes, to implement the
 3631 amendments made by this act to ss. 206.9931, 212.05, 212.054,
 3632 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107,
 3633 Florida Statutes, and the creation by this act of ss. 211.0254,
 3634 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.
 3635 Notwithstanding any other provision of law, emergency rules
 3636 adopted pursuant to this subsection are effective for 6 months
 3637 after adoption and may be renewed during the pendency of
 3638 procedures to adopt permanent rules addressing the subject of
 3639 the emergency rules.

3640 (2) This section shall take effect upon this act becoming
 3641 a law and expires July 1, 2027.

3642 Section 62. (1) For fiscal year 2024-2025, the sum of
 3643 \$200,000 is appropriated from the General Revenue Fund to the
 3644 Department of Revenue to offset the reductions in ad valorem tax
 3645 revenue experienced by fiscally constrained counties, as defined
 3646 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
 3647 Florida Statutes.

3648 (2) To participate in the distribution of the
 3649 appropriation, each affected taxing jurisdiction must apply to
 3650 the Department of Revenue by October 1, 2024, and provide

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3651 documentation supporting the taxing jurisdiction's reduction in
 3652 ad valorem tax revenue in the form and manner prescribed by the
 3653 department. The documentation must include a copy of the notice
 3654 required by s. 197.319(5)(b), Florida Statutes, from the tax
 3655 collector who reports to the affected taxing jurisdiction of the
 3656 reduction in ad valorem taxes the taxing jurisdiction will incur
 3657 as a result of the implementation of s. 197.319, Florida
 3658 Statutes.

3659 (3) The Department of Revenue is authorized, and all
 3660 conditions are deemed met, to adopt emergency rules pursuant to
 3661 s. 120.54(4), Florida Statutes, for the purpose of implementing
 3662 this section.

3663 (4) This section shall take effect upon becoming a law and
 3664 is repealed June 30, 2026.

3665 Section 63. For the 2024-2025 fiscal year, the sum of
 3666 \$408,604 in nonrecurring funds is appropriated from the General
 3667 Revenue Fund to the Department of Revenue for the purpose of
 3668 implementing this act.

3669 Section 64. Except as otherwise provided in this act and
 3670 except for this section, which shall take effect upon becoming a
 3671 law, this act shall take effect July 1, 2024.