

Agenda Order

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|--------------|---|---|---|-----|--------------|--|
| Tab 1 | CS/CS/SB 172 by FT, CA, Polsky (CO-INTRODUCERS) Osgood, Book ; (Identical to CS/H 01161) Verification of Eligibility for Homestead Exemption | | | | | |
| Tab 2 | CS/CS/SB 1456 by FT, CA, Rodriguez ; (Similar to CS/CS/CS/H 01297) Counties Designated as Areas of Critical State Concern | | | | | |
| Tab 3 | CS/CS/SB 1470 by ACJ, JU, Hutson (CO-INTRODUCERS) Rouson, Martin, Hooper ; (Compare to H 00763) Clerks of the Court | | | | | |
| 130376 | D | S | L | RCS | AP, Hutson | Delete everything after 02/27 12:38 PM |
| Tab 4 | CS/SJR 1560 by FT, Collins ; (Similar to H 01251) Ad Valorem Taxation Exemptions | | | | | |
| Tab 5 | CS/CS/SB 1662 by AEG, GO, Collins ; (Compare to CS/CS/CS/H 01555) Cybersecurity | | | | | |
| 527458 | A | S | L | RCS | AP, Collins | Delete L.28 - 38: 02/27 12:30 PM |
| Tab 6 | SB 7068 by ACJ ; (Similar to H 07067) Pretrial Detention Hearings | | | | | |
| Tab 7 | SB 7070 by AHS ; (Compare to CS/H 00349) Sickle Cell Disease Research and Treatment Education | | | | | |
| Tab 8 | SB 7074 by FT ; (Compare to H 00727) Taxation | | | | | |
| 724408 | D | S | | RCS | AP, Ingoglia | Delete everything after 02/27 12:43 PM |
| 134542 | AA | S | | RCS | AP, Ingoglia | Delete L.2207 - 2280: 02/27 12:43 PM |
| 373836 | AA | S | L | RCS | AP, Grall | Delete L.2556 - 2561: 02/27 12:43 PM |
| Tab 9 | SB 7076 by FT ; Transportation Network Companies | | | | | |

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

APPROPRIATIONS
Senator Broxson, Chair
Senator Rouson, Vice Chair

MEETING DATE: Tuesday, February 27, 2024
TIME: 9:00 a.m.—6:00 p.m.
PLACE: *Toni Jennings Committee Room*, 110 Senate Building

MEMBERS: Senator Broxson, Chair; Senator Rouson, Vice Chair; Senators Avila, Baxley, Book, Bradley, Brodeur, Burgess, Davis, Grall, Gruters, Harrell, Hooper, Ingoglia, Martin, Perry, Pizzo, Polsky, and Powell

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|-----|---|---|-----------------------------|
| 1 | CS/CS/SB 172 Finance and Tax / Community Affairs / Polsky (Identical CS/H 1161) | Verification of Eligibility for Homestead Exemption; Requiring the Department of Revenue to provide a specified form that county property appraisers may use to provide tentative verification of persons' eligibility for specified exemptions after purchasing homestead property; providing a requirement for such form; providing that certain decisions are not subject to administrative or judicial review, etc. CA 01/29/2024 Fav/CS FT 02/08/2024 Fav/CS AP 02/27/2024 Favorable | Favorable Yeas 18 Nays 0 |
| 2 | CS/CS/SB 1456 Finance and Tax / Community Affairs / Rodriguez (Similar CS/CS/CS/H 1297, Compare CS/H 7073) | Counties Designated as Areas of Critical State Concern; Adding certain requirements to local comprehensive plans relating to a hurricane evacuation study; revising the powers of the land authority; excluding land designated as an area of critical state concern within a specified timeframe from award requirements made to specified sponsors or persons for the purpose of providing eligible housing as a part of a local housing assistance plan; requiring that the expenditure of certain funds be subject to approval by a majority vote of the board of county commissioners of an eligible county, etc. CA 02/06/2024 Fav/CS FT 02/20/2024 Fav/CS AP 02/27/2024 Favorable | Favorable Yeas 18 Nays 0 |

COMMITTEE MEETING EXPANDED AGENDA

Appropriations

Tuesday, February 27, 2024, 9:00 a.m.—6:00 p.m.

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|-----|---|--|-----------------------------|
| 3 | CS/CS/SB 1470 Appropriations Committee on Criminal and Civil Justice / Judiciary / Hutson (Compare H 763, CS/CS/H 1077, S 950) | Clerks of the Court; Revising the fund into which moneys recovered by certain state attorneys must be deposited; revising the entity that funds the capital collateral regional counsel; requiring the Florida Clerks of Court Operations Corporation to calculate certain excesses collected from fines, fees, service charges, and costs annually by a date certain; authorizing clerks of the circuit court to invest specified funds in an interest-bearing account; creating the Clerk of the Court Driver License Reinstatement Pilot Program in Miami-Dade County, etc. JU 01/29/2024 Fav/CS ACJ 02/20/2024 Fav/CS AP 02/27/2024 Fav/CS | Fav/CS Yeas 16 Nays 0 |
| 4 | CS/SJR 1560 Finance and Tax / Collins (Similar HJR 1251) | Ad Valorem Taxation Exemptions; Proposing amendments to the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation, etc. AG 01/16/2024 Favorable FT 02/20/2024 Fav/CS AP 02/27/2024 Favorable | Favorable Yeas 18 Nays 0 |
| 5 | CS/CS/SB 1662 Appropriations Committee on Agriculture, Environment, and General Government / Governmental Oversight and Accountability / Collins (Compare CS/CS/CS/H 1555) | Cybersecurity; Providing that the Florida Center for Cybersecurity may also be referred to as “Cyber Florida”; providing that the center is established under the direction of the president of the University of South Florida, or his or her designee, and, subject to the approval of the university’s board of trustees, may be assigned by the president to a college that meets certain requirements; requiring the Department of Management Services to contract with an independent verification and validation provider for specified services for all agency staff and vendor work to implement the enterprise cybersecurity resiliency program, etc. GO 01/29/2024 Fav/CS AEG 02/20/2024 Fav/CS AP 02/27/2024 Fav/CS | Fav/CS Yeas 18 Nays 0 |
| 6 | SB 7068 Appropriations Committee on Criminal and Civil Justice (Similar H 7067) | Pretrial Detention Hearings; Authorizing a court to base certain orders of pretrial detention solely on hearsay, etc. AP 02/27/2024 Favorable | Favorable Yeas 17 Nays 1 |

COMMITTEE MEETING EXPANDED AGENDA

Appropriations

Tuesday, February 27, 2024, 9:00 a.m.—6:00 p.m.

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|---------------------------------|--|---|-----------------------------|
| 7 | SB 7070 Appropriations Committee on Health and Human Services (Compare CS/H 349, H 7085, S 552, CS/CS/S 1582) | Sickle Cell Disease Research and Treatment Education; Creating the Sickle Cell Disease Research and Treatment Grant Program within the Department of Health; requiring the Office of Minority Health and Health Equity within the department to use funds appropriated to the program to award grants to community-based sickle cell disease medical treatment and research centers operating in this state; revising sickle cell disease and sickle cell trait screening requirements, etc. AP 02/27/2024 Favorable | Favorable Yeas 16 Nays 0 |
| 8 | SB 7074 Finance and Tax (Compare H 727, CS/CS/H 769, H 1183, H 1481, CS/H 1649, CS/H 7073, S 378, S 1004, CS/S 1166, S 1748, S 1770) | Taxation; Prohibiting a plan for tourist development from allocating more than a certain percentage of the tax revenue to an individual project unless the governing board of the county approves such use by supermajority vote; extending the timeframe for changes, additions, or improvements following damage or destruction of a homestead to commence for certain assessment requirements to apply; specifying the timeframes and the manner in which erroneous assessments of certain property must be corrected, etc. AP 02/27/2024 Fav/CS | Fav/CS Yeas 16 Nays 0 |
| 9 | SB 7076 Finance and Tax | Transportation Network Companies; Prohibiting an airport or a seaport from charging a transportation network company pickup fees for a certain purpose which are greater than a certain amount, etc. AP 02/27/2024 Favorable | Favorable Yeas 15 Nays 0 |
| Other Related Meeting Documents | | | |

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/CS/SB 172

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Polsky and others

SUBJECT: Verification of Eligibility for Homestead Exemption

DATE: February 26, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|----------------|-----------------|-----------|------------------|
| 1. | <u>Hackett</u> | <u>Ryon</u> | <u>CA</u> | <u>Fav/CS</u> |
| 2. | <u>Shuler</u> | <u>Khan</u> | <u>FT</u> | <u>Fav/CS</u> |
| 3. | <u>Shuler</u> | <u>Sadberry</u> | <u>AP</u> | <u>Favorable</u> |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 172 requires the Department of Revenue to create a form that a property appraiser may use to provide a person with tentative verification of that person’s eligibility to receive an exemption related to the applicant’s status as a disabled veteran after the purchase of homestead property.

The bill takes effect July 1, 2024.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer

within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."³ Property tax bills are mailed in November of each year based on the previous January 1 valuation.⁴ If a taxpayer furnishes the outstanding taxes within 30 days after the tax collector mailed the tax notice, the taxpayer will receive a 4 percent discount on the total amount of taxes due.⁵ The full amount of taxes is due by March 31 of the following year.⁶

The Florida Constitution prohibits the state from levying ad valorem taxes⁷ and it limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.⁸

Homestead Exemptions

The Florida Constitution establishes homestead protections for certain residential real estate in the state in three distinct ways. First, it provides homesteads, property owned and maintained as a person's primary residence, with an exemption from taxes.⁹ Second, the homestead provisions protect the homestead from forced sale by creditors.¹⁰ Third, the homestead provisions delineate the restrictions a homestead owner faces when attempting to alienate or devise the homestead property.¹¹

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.¹² An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000. This exemption does not apply to ad valorem taxes levied by school districts.¹³

Annual Application

Each person or organization meeting the criteria for an ad valorem tax exemption may claim the exemption if the claimant held legal title to the real or personal property subject to the exemption on January 1.¹⁴ The application for exemption must be filed with the property appraiser on or before March 1, and failure to make an application constitutes a waiver of the exemption for that

would pay a willing seller for the property in an arm's-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ *See* ss. 192.001(2) and (16), F.S.

⁴ Section 197.322, F.S.; *see also* Florida Department of Revenue, Florida Property Tax Calendar, *available at* <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Jan. 31, 2024).

⁵ Section 197.162, F.S.; *see also* Florida Department of Revenue, Tax Collector Calendar, *available at* <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Jan. 31, 2024).

⁶ Section 197.162, F.S.

⁷ FLA. CONST. art. VII, s. 1(a).

⁸ *See* FLA. CONST. art. VII, s. 4.

⁹ FLA. CONST. art. VII, s. 6.

¹⁰ FLA. CONST. art. X, s. 4.

¹¹ *Id.* at (c).

¹² FLA. CONST. art VII, s. 6(a).

¹³ *Id.*

¹⁴ Section 196.011(1)(a), F.S.

year.¹⁵ The application must list and describe the property for which the exemption is being claimed and certify the ownership and use of the property.¹⁶ The claimant must reapply for the exemption on an annual basis unless the property appraiser (subject to approval by a vote of the governing body of the county) has waived the annual application requirement for a property after an initial application is made and the exemption granted.¹⁷

Exemption for Veterans with Total and Permanent Service-Connected Disability

The homestead property of a veteran who was honorably discharged with a service-connected total and permanent disability is exempt from taxation.¹⁸ To qualify for this exemption, the veteran must be a permanent resident of the state on January 1 of the tax year for which exemption is being claimed or must have been a permanent resident of this state on January 1 of the year the veteran died.¹⁹ If the veteran predeceases their spouse, the spouse may continue to receive the exemption as long as the property remains the homestead property of the spouse, and the spouse is unmarried.²⁰

A totally and permanently disabled veteran, or his or her surviving spouse, who acquires legal or beneficial title to property between January 1 and November 1, may receive a prorated refund of the ad valorem taxes paid for the newly acquired property as of the date of the property transfer provided they were eligible for and granted the exemption on another homestead property in the previous tax year.²¹

Exemption for Disabled Veterans Confined to Wheelchairs

Similar to the homestead property of veterans with total and permanent disabilities, the homestead property of a veteran who was honorably discharged with a service-connected total disability and who requires a wheelchair is exempt from taxation.²² The veteran must have a certificate from the United States Government or United States Department of Veterans Affairs or its predecessor, or its successors, certifying that the ex-servicemember is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and is required to use a wheelchair for his or her transportation.²³ The surviving spouse of the veteran may continue to receive the exemption if the veteran predeceases their spouse as long as the spouse continues to reside on the property, uses it as their domicile, and does not remarry or sell or otherwise dispose of the property.²⁴

¹⁵ Section 196.011(1), F.S. But see s. 196.011(7) and (8) for conditions when the exemption may be granted if an application is filed after March 1.

¹⁶ Section 196.011(1)(a), F.S.

¹⁷ Section 196.011(5) and (9)(a), F.S.

¹⁸ Section 196.081(1), F.S.

¹⁹ *Id.*

²⁰ Section 196.081(3), F.S.

²¹ Section 196.081(1)(b), F.S.

²² Section 196.091(1), F.S.

²³ *Id.*

²⁴ Section 196.091(3), F.S.

Tax Discount on Homestead Property for a Combat-disabled Veteran

In addition to the property tax exemptions described above, certain combat-disabled veterans are entitled to a discount on their homestead property taxes.²⁵ The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.²⁶ The discount is applied as a reduction to the taxable value of the homestead property.²⁷

To qualify for the tax discount, the veteran must:

- Be aged 65 or older;
- Be partially or totally disabled with combat-related disabilities; and
- Have received an honorable discharge.²⁸

In addition to filing an application with the county tax appraiser for the discount, an eligible veteran must also provide to the tax appraiser by March 1:

- An official letter from the United States Department of Veterans Affairs which includes the percentage of the veteran's service-connected disability and evidence that reasonably identifies the disability as combat-related;
- A copy of the veteran's honorable discharge; and
- Proof of age as of January 1 of the year to which the discount will apply.²⁹

I. Effect of Proposed Changes:

This bill requires the Department of Revenue (department) to create a form that a property appraiser may use, at his or her discretion, to provide a person with tentative verification of that person's eligibility to receive an ad valorem tax exemption under ss. 196.081, 196.082, or 196.091, F.S., related to the applicant's status as a disabled veteran after the purchase of homestead property. The person must submit forms, documentation, and other necessary proof of qualification for the exemption or discount. The form must indicate that the tentative verification is not binding upon the property appraiser and that the person must comply with annual application requirements. The bill provides that decisions by property appraisers whether to consider a request for the tentative verification or regarding a person's eligibility are not subject to administrative or judicial review under chapter 194. Currently, this is a service which is not required but may be undertaken by local property appraisers at their own discretion.

The bill takes effect July 1, 2024.

II. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature

²⁵ Section 196.082, F.S.

²⁶ Section 196.082(2), F.S.

²⁷ Section 196.082(6), F.S.

²⁸ Section 196.082(1), F.S.

²⁹ Section 196.082(4), F.S.

may not enact, amend, or repeal any general law, if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandates provision does not apply to this bill as it requires the development of an administrative form for optional use by property appraisers and does not affect municipal or county authority to raise revenue.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

III. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Property appraisers may incur additional administrative burdens reviewing forms to verify applicants' potential eligibility for exemptions before their official application for the exemptions.

IV. Technical Deficiencies:

None.

V. Related Issues:

None.

VI. Statutes Affected:

This bill creates section 196.092 of the Florida Statutes.

VII. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Finance and Tax on February 8, 2024:

The committee substitute:

- Revises a requirement for DOR to provide, rather than create, the form.
- Clarifies that property appraisers may use the form at their discretion.
- Provides that decisions by property appraisers whether to consider the request for tentative verification or a person's apparent eligibility for an exemption or discount are not subject to administrative or judicial review under Ch. 194.

CS by Community Affairs on January 29, 2024:

The committee substitute revises the bill to require the Department of Revenue to create a form for use by property appraisers to utilize in verifying eligibility, as opposed to the Department conducting the verification process.

- B. **Amendments:**

None.

By the Committees on Finance and Tax; and Community Affairs; and
Senators Polsky, Osgood, and Book

593-03122-24

2024172c2

1 A bill to be entitled
2 An act relating to verification of eligibility for
3 homestead exemption; creating s. 196.092, F.S.;
4 requiring the Department of Revenue to provide a
5 specified form that county property appraisers may use
6 to provide tentative verification of persons'
7 eligibility for specified exemptions after purchasing
8 homestead property; providing a requirement for such
9 form; providing that certain decisions are not subject
10 to administrative or judicial review; providing an
11 effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Section 196.092, Florida Statutes, is created to
16 read:

17 196.092 Verification of eligibility for certain disabled
18 veterans and surviving spouses.—The Department of Revenue shall
19 provide a form that a county property appraiser may use, at his
20 or her discretion, to provide a person with tentative
21 verification of that person's eligibility to receive an
22 exemption or a discount under s. 196.081, s. 196.082, or s.
23 196.091, after submission by a person of the forms,
24 documentation, and other proof necessary to qualify for the
25 relevant exemption or discount after purchase of a homestead
26 property. The form must indicate that such tentative
27 verification of eligibility is not binding upon the county
28 property appraiser and that the person must comply with the
29 annual application requirements of s. 196.011 and the

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593-03122-24

2024172c2

30 requirements of s. 196.081, s. 196.082, or s. 196.091 in order
31 to receive the exemption or discount authorized by those
32 provisions. Decisions by a county property appraiser regarding
33 whether to consider a request for tentative verification of
34 eligibility for an exemption under this section; or a person's
35 apparent eligibility to receive an exemption or a discount under
36 s. 196.081, s. 196.082, or s. 196.091 after submission by a
37 person of the forms, documentation, and other proof necessary to
38 qualify for the relevant exemption or discount after purchase of
39 a homestead property; are not subject to administrative or
40 judicial review under chapter 194.

41 Section 2. This act shall take effect July 1, 2024.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Governmental Oversight and Accountability, *Vice Chair*
Appropriations
Appropriations Committee on Agriculture, Environment,
and General Government
Criminal Justice
Environment and Natural Resources
Ethics and Elections

SELECT COMMITTEE:

Select Committee on Resiliency

SENATOR TINA SCOTT POLSKY

30th District

February 12, 2024

Chairman Doug Broxson
Committee on Appropriations
201 The Capitol
404 S. Monroe Street
Tallahassee, FL 32399-1100

Chairman Broxson,

I respectfully request that you place CS/CS/SB 172, relating to Verification of Eligibility for Homestead Exemption on the agenda of the Committee on Appropriations, at your earliest convenience.

Should you have any questions or concerns, please feel free to contact me or my office. Thank you in advance for your consideration.

Kindest Regards,

A handwritten signature in black ink, appearing to read "Tina S. Polsky".

Senator Tina S. Polsky
Florida Senate, District 30

cc: Tim Sadberry, Staff Director
John Shettle, Deputy Staff Director
Tonya Money, Deputy Staff Director
Alicia Weiss, Administrative Assistant

REPLY TO:

- 5301 North Federal Highway, Suite 135, Boca Raton, Florida 33487 (561) 443-8170
- 220 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5030

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

February 27, 2024

The Florida Senate APPEARANCE RECORD

172

Meeting Date

Bill Number or Topic

Appropriations

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name **Albert Balido (Florida Assn of Property Appraisers)**

Phone **(866)960-5939**

Address **201 W Park Avenue Suite 100**

Email **Albert@AnfieldFlorida.com**

Street

Tallahassee

FL

32301

City

State

Zip

Reset Form

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/CS/SB 1456

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Rodriguez

SUBJECT: Counties Designated as Areas of Critical State Concern

DATE: February 26, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|-----------------|-----------|------------------|
| 1. | <u>Hunter</u> | <u>Ryon</u> | <u>CA</u> | Fav/CS |
| 2. | <u>Byrd</u> | <u>Khan</u> | <u>FT</u> | Fav/CS |
| 3. | <u>Byrd</u> | <u>Sadberry</u> | <u>AP</u> | Favorable |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1456 makes the following changes to current law, applying specifically to the Florida Keys or the City of Key West Areas of Critical State Concern:

- Revises hurricane evacuation clearance time criteria;
- Authorizes land authorities to require compliance with income limitations on land conveyed for affordable housing by memorializing the original land authority funding or contribution in a recordable perpetual deed restriction;
- Exempts a county or municipality whose land has been designated by the Legislature as an area of critical state concern within the past five years, and for which the Legislature has declared an intent to provide affordable housing, from a requirement to specified portions of the local housing assistance trust fund to provide assistance to very-low-income and low-income persons; and
- Allows a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax to use the accumulated surplus from those taxes incurred through September 30, 2024 for affordable housing. The expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners. Affordable housing must be available to employees of private sector tourism-related businesses in the county. Any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.

The bill takes effect on July 1, 2024.

II. Present Situation:

Florida Keys Area of Critical State Concern

In 1975, the Florida Keys were designated as an area of critical state concern. The designation includes the municipalities of Islamorada, Marathon, Layton and Key Colony Beach, and unincorporated Monroe County.¹ State, regional, and local governments in the Florida Keys Area of Critical State Concern are required to coordinate development plans and conduct programs and activities consistent with principles for guiding development. Principles include protecting the environmental resources, historical heritage, and water quality of the Florida Keys.²

A land development regulation or element of a local comprehensive plan in the Florida Keys Area may be enacted, amended, or rescinded by a local government, but such actions must be approved by the Florida Department of Commerce (“Commerce”).³ Amendments to local comprehensive plans must also be reviewed for compliance with several requirements: construction schedules, financing plans and compliance with construction standards for wastewater treatment and disposal facilities, and protection of public safety with maintenance of hurricane evacuation clearance time with standards developed by a hurricane evacuation study conducted under professionally accepted methodology.

Hurricane Evacuation Clearance Standards in the Florida Keys

The Florida Keys Area Protection Act⁴ provides, in part, that comprehensive plan amendments within the covered area, which includes the majority of Monroe County, must comply with “goals, objectives and policies to protect public safety and welfare in the event of a natural disaster by maintaining a hurricane evacuation clearance time for permanent residents of no more than 24 hours.” The hurricane evacuation clearance time must be determined by a hurricane evacuation study conducted in accordance with a professionally accepted methodology and approved by Commerce.⁵

In 2011, Commerce and the Division of Emergency Management entered into a Memorandum of Understanding (MOU) with Monroe County, the Village of Islamorada, and the cities of Marathon, Key West, Key Colony Beach, and Layton regarding hurricane evacuation modeling. As part of the MOU, Commerce facilitated a study in 2012 to model the 24-hour evacuation time for hurricanes using the Transportation Interface for Modeling Evacuations (TIME) Model. The 2012 model uses a two-phase evacuation that encompasses the whole of the Florida Keys.

- Phase 1 occurs 24-48 hours in advance of tropical storm force winds and includes the evacuation of tourists, mobile homeowners, the dorms associated with the College of the Florida Keys, and other non-permanent residents.

¹ The City of Key West functions as a separate area of critical state concern, called the City of Key West Area of Critical State Concern, with similar restrictions. Section 380.0552, F.S.; *2020 Florida Keys Area of Critical State Concern Annual Report* available at https://floridajobs.org/docs/default-source/2015-community-development/community-planning/2015-cnty-plan-acsc/2020keysacscannualreport.pdf?sfvrsn=51c94eb0_2 (last visited Feb.16, 2024).

² For a full list of required considerations, *see* s. 380.0552(7), F.S.

³ Section 380.0552(9)(a), F.S.

⁴ Section 380.0552, F.S.

⁵ Section 380.0552(9)(a)2.

- Phase 2 occurs 0-24 hours in advance of tropical force winds and includes the evacuation of all permanent residents.⁶

In 2022, the third district court of appeals held that the City of Key West Area of Critical State Concern, which covers Key West, is not subject to the 24-hour evacuation requirement. Additionally, the third district court of appeals also held that mobile home units must be categorized as permanent residents under the statutory evacuation mandate. This means that mobile home residents should evacuate in phase 2.⁷ In 2023, Commerce facilitated the update of the TIME Model to account for these changes and incorporate recent data. The 2023 model also includes 1,300 workforce-affordable early-evacuation units in phase 1.⁸

Land Authorities

Current law authorizes each county in which one or more designated areas of critical state concern are located to create a land authority by ordinance.⁹ The Legislature authorized the creation of land authorities to equitably address the challenges of implementing comprehensive land use plans developed pursuant to the area of critical state concern program, which can be complicated by the environmental sensitivity of such areas.¹⁰ Monroe County is the only county in the state that has established a land authority pursuant to this statutory authority.¹¹

Land authorities are intended to provide stable funding, be flexible enough to address plan implementation innovatively, and to act as intermediaries between individual landowners and the governmental entities regulating land use.¹² The governing body of the land authority is the governing board of the county.¹³

Land authorities' powers are statutorily enumerated and include, among other powers, the powers to sue and be sued; to make and execute contracts and other instruments; to commission studies and analyses of county land planning needs within areas of critical state concern; to acquire and dispose of real and personal property under specified conditions; to contribute tourist impact tax revenues to certain authorized government and state agency recipients for specified purposes under certain conditions; to borrow money through the issuance of bonds and to buy, hold, cancel, or resell such bonds; and to do any and all things otherwise necessary or convenient to carry out the purposes of the land authority.¹⁴

⁶ Dept. of Commerce, *Florida Keys Hurricane Evacuation Modeling Report*, December 2023, available at <http://www.floridajobs.org/community-planning-and-development/programs/community-planning-table-of-contents/areas-of-critical-state-concern/city-of-key-west-and-the-florida-keys/florida-keys-hurricane-evacuation> (last visited Feb. 16, 2024).

⁷ *Mattino v. City of Marathon*, 345 So. 3d 939 (Fla. 3d DCA 2022).

⁸ *Id.*

⁹ Section 380.0663(1), F.S.

¹⁰ Section 380.0661(1), F.S.

¹¹ See Monroe County, *Monroe County Land Authority*, available at: <https://www.monroecounty-fl.gov/272/Land-Authority> (last visited Feb.16, 2024).

¹² Section 380.0661(2), F.S.

¹³ Section 380.0663(1), F.S.

¹⁴ Section 380.0666, F.S.

Monroe County Land Authority

The Monroe County Comprehensive Plan Land Authority, known as the Monroe County Land Authority (Authority), has a core mission of acquiring property for conservation use.¹⁵ The Authority also provides funding for affordable housing projects, prevention or satisfaction of private property acquisition, and maintains the conservation land stewardship program in Monroe County within the Florida Keys and the City of Key West Areas of Critical State Concern.¹⁶

The Authority was established to assist in the implementation of land use plans and to serve as an intermediary between landowners and government agencies that regulate land use. The Authority is a component of Monroe County government created in 1986 and governed by the Monroe County Board of County Commissioners.¹⁷

Affordable Housing

Affordable housing is defined in terms of household income. Resident eligibility for Florida's state and federally-funded housing programs is governed by area median income (AMI) or statewide median family income,¹⁸ published annually by the United States Department of Housing and Urban Development (HUD).¹⁹ The following are standard household income level definitions and their relationship to the 2023 Monroe County, Florida AMI of \$97,100 for a family of four (as family size changes, the income range also varies):²⁰

- Extremely low income – earning up to 30 percent AMI (at or below \$32,550);²¹
- Very low income – earning from 30.01 to 50 percent AMI (\$32,551 to \$54,250);²²
- Low income – earning from 50.01 to 80 percent AMI (\$54,251 to \$86,800).²³
- Moderate income – earning from 80.01 to 120 percent of AMI (\$86,801 to \$130,200).^{24, 25}

State Housing Initiatives Partnership (SHIP) program

The SHIP program was created in 1992²⁶ to provide funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily

¹⁵ Monroe County, *Monroe County Land Authority*, available at: <https://www.monroecounty-fl.gov/272/Land-Authority> (last visited Feb. 16, 2024).

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ The 2023 Florida SMI for a family of four was \$85,500. U.S. Dept. of Housing and Urban Development, *Income Limits, Access Individual Income Limits Areas*, available at <https://www.huduser.gov/portal/datasets/il.html#2022> (last visited Feb. 16, 2024).

¹⁹ HUD User, Office of Policy Development and Research, "Income Limits," available at <https://www.huduser.gov/portal/datasets/il.html#2022> (last visited Feb. 16, 2024) (SMI and AMI available under the "Access Individual Income Limits Area" dataset).

²⁰ U.S. Dept. of Housing and Urban Development, *Income Limits, Access Individual Income Limits Areas*, available at <https://www.huduser.gov/portal/datasets/il.html#2023> (last visited Feb. 16, 2024).

²¹ Section 420.0004(9), F.S.

²² Section 420.0004(17), F.S.

²³ Section 420.0004(11), F.S.

²⁴ Section 420.0004(12), F.S.

²⁵ University of Florida Shimberg Center for Housing Studies, *Florida Housing Income Limits, 2023*, available at: <http://flhousingdata.shimberg.ufl.edu/income-and-rent-limits/results?nid=1> (last visited Feb. 20, 2024).

²⁶ Chapter 92-317, Laws of Fla.

housing. The SHIP program provides funds to all 67 counties and 55 Community Development Block Grant²⁷ entitlement cities on a population-based formula to finance and preserve affordable housing based on locally adopted housing plans.^{28, 29}

SHIP program funds may be used to fund emergency repairs, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buydowns, acquisition of property for affordable housing, matching dollars for federal housing grants and programs, and homeownership counseling.³⁰

Certain statutory requirements restrict a local government's use of funds made available under the SHIP program (excluding amounts set aside for administrative costs). Requirements include that a minimum of 65 percent of funds must be spent on eligible homeownership activities.³¹ At least 30 percent of funds deposited into the local housing assistance trust fund must be used for awards to very-low-income persons or eligible sponsors serving very-low-income persons, and another 30 percent must be used for awards for low-income-persons or eligible sponsors serving low-income persons.³²

Tourist Development Taxes

The Local Option Tourist Development Act³³ authorizes counties to levy five separate taxes on transient rental³⁴ transactions (tourist development taxes or TDTs). Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.³⁵
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least three years.³⁶
- A high tourism impact tax may be levied at an additional 1 percent.³⁷
- A professional sports franchise facility tax may be levied up to an additional 1 percent.³⁸

²⁷ The CDBG program is a federal program created in 1974 that provides funding for housing and community development activities.

²⁸ Florida Housing Finance Corporation, Annual Report 2022, available at: <https://www.floridahousing.org/data-docs-reports/annual-reports> (last visited Feb. 16, 2024).

²⁹ See ss. 420.907-420.9089, F.S.

³⁰ See ss. 420.907-420.9089, F.S. and Florida Housing Finance Corporation, *State Housing Initiatives Partnership (SHIP)*, available at: <https://www.floridahousing.org/programs/special-programs/ship---state-housing-initiatives-partnership-program> (last visited Feb. 16, 2024).

³¹ Section 420.9075(5)(a), F.S. "Eligible person" or "eligible household" means one or more natural persons or a family determined by the county or eligible municipality to be of very low income, low income, or moderate income based upon the annual gross income of the household.

³² Section 420.9075(5), F.S.

³³ Section 125.0104, F.S.

³⁴ Section 125.0104(3)(a)(1), F.S. considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.

³⁵ Section 125.0104(3)(c), F.S.

³⁶ Section 125.0104(3)(d), F.S.

³⁷ Section 125.0104(3)(m), F.S.

³⁸ Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training franchise facilities, and convention centers and to promote and advertise tourism.

- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.³⁹

Counties levying TDT are authorized to use the revenues for a variety of uses, such as promoting and advertising tourism, constructing publicly owned and operated convention centers, beach restoration and maintenance projects, and professional sports franchise facilities. The types of allowed uses are specific to the TDT levied.

Tourist Impact Tax

In addition to tourist development tax, any county that has created a land authority may levy a tourist impact tax of 1 percent on all transient rental facilities⁴⁰ within the county located in areas designated as an area of critical state concern. If more than 50 percent of the land area of the county is located in an area of critical state concern, the tax may be levied countywide.⁴¹ Currently, Monroe County is the only county eligible to levy this tax.⁴²

Fifty percent of revenue from the tourist development tax must be distributed to the governing body of the county where the revenue was generated and used to offset the loss of ad valorem taxes due to acquisitions. The other fifty percent must be transferred to the land authority to be used in the area of critical state concern for which the revenue is generated.⁴³ The land authority may use the revenue to:

- Contribute to the county in which it is located and its most populous municipality or the housing authority of such county or municipality, at the request of the county commission or the commission or council of such municipality, for the construction, redevelopment, or preservation of affordable housing in an area of critical state concern within such municipality or any other area of the county.⁴⁴
- Pay costs related to affordable housing projects, such as the cost of acquiring real property or site preparation.⁴⁵

III. Effect of Proposed Changes:

Section 1 amends s. 380.0552, F.S., to make changes related to local comprehensive plan requirements. It provides that mobile home residents are not considered permanent residents for purposes of hurricane evacuation clearance time. Additionally, it specifies that the City of Key West Area of Critical State Concern must be included in Commerce's hurricane evacuation study and is subject to 24-hour evacuation requirements.

³⁹ Section 125.0104(3)(n), F.S.

⁴⁰ Section 125.0108, F.S., considers transient rentals to be the rental, lease, or use of any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S.

⁴¹ Section 125.0108, F.S.

⁴² Office of Economic and Demographic Research, *2023 Florida Tax Handbook*, page 306, available at: <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 16, 2024).

⁴³ Section 125.0108(3), F.S.

⁴⁴ Section 380.0666(3)(a), F.S.

⁴⁵ Section 380.0666(3)(b), F.S.

Section 2 amends s. 380.0666, F.S., to authorize land authorities to require compliance with income limitations on land conveyed for affordable housing homeownership units by memorializing the original land authority funding or contribution in a recordable perpetual deed restriction. The bill provides that if a purchase receives state or federal funding that requires a priority lien position over the land authority deed restriction, the land authority funding or contribution may be subordinate to a first purchase money mortgage and the state or federal funding lien.

Section 3 amends s. 420.9075, F.S., to provide that a county or municipality that includes or has included within the previous five years an area of critical state concern designated by the Legislature for which the Legislature has declared its intent to provide affordable housing is exempt from the following requirements for awards made under the SHIP program:

- At least 30 percent of the funds deposited into the local housing assistance trust fund must be reserved for awards to very-low-income persons or eligible sponsors who will serve very-low-income persons; and
- At least an additional 30 percent of the funds deposited into the local housing assistance trust fund must be reserved for awards to low-income persons or eligible sponsors who will serve low-income persons.

This provision expires on July 1, 2029, and applies retroactively.

Section 4 allows a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax to use the accumulated surplus from those taxes incurred through September 30, 2024 for affordable housing. The bill defines “accumulated surplus” to mean the accumulated excess of revenue over expenditure from prior years which has not been set aside for a specific purpose. The funds may be held by the county or the land authority. The expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners.

The bill also specifies that affordable housing must meet the definition of section 420.0004, F.S. and be available to employees of private sector tourism-related businesses in the county. Any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.

Section 5 provides that the bill takes effect on July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

This bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Art. VII, s. 18 of the Florida Constitution. Therefore, the provisions of Art. VII, s. 18 of the Florida Constitution may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Key West and the Florida Keys will have more flexibility in utilizing land authority powers and SHIP funding, but the bill is not expected to have an absolute impact on total funding.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 380.0552, 380.0666, and 420.9075.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on February 20, 2024:

The committee substitute makes several changes related to the revenue surplus of a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax:

- Specifies that the accumulated surplus must be used to provide affordable housing that is available to employees of private sector tourism-related businesses in the county. Clarifies that any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.
- Replaces the term “cumulative surplus” with “accumulated surplus” and provides a definition. “Accumulated surplus” means the accumulated excess of revenue over expenditure from prior years which has not been set aside for a specific purpose.
- Specifies that the accumulated surplus may be held by a county or by a land authority.
- Requires that the expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners.

The committee substitute also changes a reference from “the Key West Area pursuant to chapter 28-36, Florida Administrative Code, as amended, effective August 23, 1984” to “The City of Key West Area of Critical State Concern established by chapter 28-36, Florida Administrative Code.” The committee substitute specifies that this entity is subject to specified evacuation requirements. Lastly, the committee substitute removes “modeling” so that requirements refer only to “hurricane evacuation clearance time.”

CS by Community Affairs on February 6, 2024:

The committee substitute:

- Removes provisions of the bill which exempt the Florida Keys Area of Critical State Concerns from the provision which allows the governing body of a county or municipality to approve the development of affordable housing, where state or local law or regulation would otherwise preclude such development.
- Removes provisions of the bill modifying provisions of the local option ad valorem property tax exemption for affordable housing developments.
- Clarifies the provisions of the bill allowing Monroe County to utilize tourist development tax revenues for affordable housing purposes. The substitute requires any housing financed with these funds must maintain its affordable housing status for a period of no less than 99 years.

- B. **Amendments:**

None.

By the Committees on Finance and Tax; and Community Affairs; and
Senator Rodriguez

593-03537-24

20241456c2

1 A bill to be entitled
2 An act relating to counties designated as areas of
3 critical state concern; amending s. 380.0552, F.S.;
4 adding certain requirements to local comprehensive
5 plans relating to a hurricane evacuation study;
6 amending s. 380.0666, F.S.; revising the powers of the
7 land authority; providing requirements for conveying
8 affordable housing homeownership units; providing lien
9 status prioritization for certain purposes; amending
10 s. 420.9075, F.S.; excluding land designated as an
11 area of critical state concern within a specified
12 timeframe from award requirements made to specified
13 sponsors or persons for the purpose of providing
14 eligible housing as a part of a local housing
15 assistance plan; providing for expiration and
16 retroactive applicability; authorizing counties that
17 have been designated as areas of critical state
18 concern to use specified tourist development tax and
19 tourist impact tax revenue for affordable housing for
20 certain employees; requiring that housing financed
21 with such funds maintain its affordable housing status
22 for a specified timeframe; requiring that the
23 expenditure of certain funds be subject to approval by
24 a majority vote of the board of county commissioners
25 of an eligible county; defining the term "accumulated
26 surplus"; providing an effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
29

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

593-03537-24

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30 Section 1. Paragraph (a) of subsection (9) of section
31 380.0552, Florida Statutes, is amended to read:
32 380.0552 Florida Keys Area; protection and designation as
33 area of critical state concern.—
34 (9) MODIFICATION TO PLANS AND REGULATIONS.—
35 (a) Any land development regulation or element of a local
36 comprehensive plan in the Florida Keys Area may be enacted,
37 amended, or rescinded by a local government, but the enactment,
38 amendment, or rescission becomes effective only upon approval by
39 the state land planning agency. The state land planning agency
40 shall review the proposed change to determine if it is in
41 compliance with the principles for guiding development specified
42 in chapter 27F-8, Florida Administrative Code, as amended
43 effective August 23, 1984, and must approve or reject the
44 requested changes within 60 days after receipt. Amendments to
45 local comprehensive plans in the Florida Keys Area must also be
46 reviewed for compliance with the following:
47 1. Construction schedules and detailed capital financing
48 plans for wastewater management improvements in the annually
49 adopted capital improvements element, and standards for the
50 construction of wastewater treatment and disposal facilities or
51 collection systems that meet or exceed the criteria in s.
52 403.086(11) for wastewater treatment and disposal facilities or
53 s. 381.0065(4)(1) for onsite sewage treatment and disposal
54 systems.
55 2. Goals, objectives, and policies to protect public safety and
56 welfare in the event of a natural disaster by maintaining a
57 hurricane evacuation clearance time for permanent residents of
58 no more than 24 hours. The hurricane evacuation clearance time

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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59 shall be determined by a hurricane evacuation study conducted in
60 accordance with a professionally accepted methodology and
61 approved by the state land planning agency. For purposes of
62 hurricane evacuation clearance time:

63 a. Mobile home residents are not considered permanent
64 residents.

65 b. The City of Key West Area of Critical State Concern
66 established by chapter 28-36, Florida Administrative Code, shall
67 be included in the hurricane evacuation study and is subject to
68 the evacuation requirements of this subsection.

69 Section 2. Subsection (14) is added to section 380.0666,
70 Florida Statutes, to read:

71 380.0666 Powers of land authority.—The land authority shall
72 have all the powers necessary or convenient to carry out and
73 effectuate the purposes and provisions of this act, including
74 the following powers, which are in addition to all other powers
75 granted by other provisions of this act:

76 (14) For affordable housing homeownership units, to require
77 compliance with the income requirements under paragraph (3) (a)
78 at the time of conveyance each time a unit is conveyed. The
79 original land authority funding or contribution shall be
80 memorialized in a recordable perpetual deed restriction. If the
81 purchase receives state or federal funding and that state or
82 federal funding program requires a priority lien position over
83 the land authority deed restriction, the land authority funding
84 or contribution may be subordinate to a first purchase money
85 mortgage and the state or federal funding lien.

86 Section 3. Paragraph (g) of subsection (5) of section
87 420.9075, Florida Statutes, is amended to read:

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88 420.9075 Local housing assistance plans; partnerships.—

89 (5) The following criteria apply to awards made to eligible
90 sponsors or eligible persons for the purpose of providing
91 eligible housing:

92 (g)1. All units constructed, rehabilitated, or otherwise
93 assisted with the funds provided from the local housing
94 assistance trust fund must be occupied by very-low-income
95 persons, low-income persons, and moderate-income persons except
96 as otherwise provided in this section.

97 2.a. At least 30 percent of the funds deposited into the
98 local housing assistance trust fund must be reserved for awards
99 to very-low-income persons or eligible sponsors who will serve
100 very-low-income persons, and at least an additional 30 percent
101 of the funds deposited into the local housing assistance trust
102 fund must be reserved for awards to low-income persons or
103 eligible sponsors who will serve low-income persons.

104 b. This subparagraph does not apply to a county or an
105 eligible municipality that includes or has included within the
106 previous 5 years an area of critical state concern designated by
107 the Legislature for which the Legislature has declared its
108 intent to provide affordable housing. This sub-subparagraph
109 expires on July 1, 2029, and applies retroactively.

110 Section 4. (1) A county that has been designated as an area
111 of critical state concern by law or by action of the
112 Administration Commission pursuant to s. 380.05, Florida
113 Statutes, and that levies a tourist development tax pursuant to
114 s. 125.0104, Florida Statutes, and a tourist impact tax pursuant
115 to s. 125.0108, Florida Statutes, may use any accumulated
116 surplus from such taxes collected through September 30, 2024,

593-03537-24

20241456c2

117 not to exceed \$35 million, whether held by the county directly
118 or by a land authority in the county created pursuant to s.
119 380.0663, Florida Statutes, for the purpose of providing housing
120 that is:

121 (a) Affordable, as defined in s. 420.0004, Florida
122 Statutes; and

123 (b) Available to employees of private sector tourism-
124 related businesses in the county.

125 (2) Any housing financed with funds from the surplus
126 described in subsection (1) may be used only to provide housing
127 that is affordable, as defined in s. 420.0004, Florida Statutes,
128 for a period of no less than 99 years.

129 (3) Expenditure of such funds is subject to approval by a
130 majority vote of the board of county commissioners for any such
131 county designated as an area of critical state concern.

132 (4) For purposes of this section, the term "accumulated
133 surplus" means the accumulated excess of revenue over
134 expenditure from prior years which has not been set aside for a
135 specific purpose.

136 Section 5. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Doug Broxson, Chair
Committee on Appropriations

Subject: Committee Agenda Request

Date: February 20, 2024

I respectfully request that **CS/SB 1456**, relating to Counties Designated as Areas of Critical State Concern, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink, appearing to read "Ana Maria Rodriguez".

Senator Ana Maria Rodriguez
Florida Senate, District 40

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/27/2024

Meeting Date

1456

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Bob McKee

Phone 850 922-4300

Address 100 S Monroe

Email bmckee@fl-counties.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing: Florida Assoc of Counties

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/CS/CS/SB 1470

INTRODUCER: Appropriations Committee; Appropriations Committee on Criminal and Civil Justice Committee; Judiciary Committee; and Senator Hutson and others

SUBJECT: Clerks of the Court

DATE: February 29, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|-----------------|------------|---------------|
| 1. | <u>Bond</u> | <u>Cibula</u> | <u>JU</u> | <u>Fav/CS</u> |
| 2. | <u>Kolich</u> | <u>Harkness</u> | <u>ACJ</u> | <u>Fav/CS</u> |
| 3. | <u>Kolich</u> | <u>Sadberry</u> | <u>AP</u> | <u>Fav/CS</u> |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/CS/SB 1470 amends a number of statutes which increase revenue for clerks through the redistribution of specified service charges and fees. Specifically, the bill:

- Amends ss. 27.52, 27.54, 57.082, and 501.2101, F.S., to revise which trust funds certain moneys are deposited into.
- Amends s. 28.35, F.S., to allow clerks of court to utilize funding for improving court technology.
- Amends ss. 34.041 and 318.18, F.S., to reduce the amount of fees distributed to the General Revenue Fund.
- Creates s. 322.76, F.S., to authorize the establishment of the Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program.
- Amends s. 27.703, F.S., to require appointed capital collateral regional counsel or other appointed attorney to be paid from funds appropriated to the Justice Administrative Commission (JAC).
- Amends s. 110.112, F.S., to eliminate state attorney and public defender reporting requirements regarding affirmative action programs.
- Amends s. 186.003, F.S., to update the definition of “state agency” or “agency” in the state and regional planning chapter of the Florida Statutes.

The bill redirects an estimated \$28,938,779 million in revenues from the General Revenue Fund to the Clerks’ Fine and Forfeiture Fund and Public Records Modernization Trust Fund starting in

Fiscal Year 2024-2025. The Miami-Dade pilot program is estimated to reduce revenues accruing to the General Revenue Fund by a total of \$1.6 million in Fiscal Years 2024-2025 and 2025-2026. See Section V., Fiscal Impact Statement.

The bill takes effect upon becoming a law.

I. Present Situation:

Clerk of the Circuit Court

The clerk of the circuit court is a constitutional officer. Each of Florida's 67 counties are required to elect a clerk of the circuit court¹ to serve as both the clerk of court, completing judiciary functions, and as the “*ex officio*”² clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds.”³ In the clerk's role as auditor and custodian of county funds, the clerk may also be referred to as the comptroller.⁴

Funding for the Clerks' Court-Related Functions

In its capacity as the clerk of the circuit and county courts, the clerk is required to perform various court-related, administrative, and ministerial functions. Court funding is governed by Art. V, s. 14 of the Florida Constitution. For the clerks of the circuit courts, Art. V, s. 14(b) provides that the clerks are self-sustaining and are to fund their court-related functions through the collection of filing fees, service charges, and other costs. Specifically, Art. V, s. 14(b) states:

All funding for the offices of the clerks of the circuit and county courts performing court-related functions, except as otherwise provided in this subsection and subsection (c), shall be provided by adequate and appropriate filing fees for judicial proceedings and service charges and costs for performing court-related functions as required by general law. Selected salaries, costs, and expenses of the state courts system may be funded from appropriate filing fees for judicial proceedings and service charges and costs for performing court-related functions, as provided by general law. Where the requirements of either the United States Constitution or the Constitution of the State of Florida preclude the imposition of filing fees for judicial proceedings and service charges and costs for performing court-related functions sufficient to fund the court-related functions of the offices of the clerks of the circuit and county courts, the state shall provide, as determined

¹ FLA. CONST. art. V, s. 16; FLA. CONST. art. VIII, s. 1.

² See BLACK'S LAW DICTIONARY (10th ed. 2014) (“*ex officio*” means “By virtue or because of an office; by virtue of the authority implied by office.”).

³ FLA. CONST. art. V, s. 16. This provision also provides that two officials may split the position, one serving as clerk of court and one serving in the *ex officio* position. Additionally, this provision permits the election of a county clerk of court when authorized by general or special law. *Id.*

⁴ See generally Florida Court Clerks & Comptrollers, *Role of the Clerk and Comptroller*, <https://www.flclerks.com/page/RoleoftheClerk> (last visited Jan. 19, 2024). See also BLACK'S LAW DICTIONARY (10th ed. 2014) (“comptroller” means, “[a]n officer of a business or a private, state, or municipal corporation who is charged with duties usu. relating to fiscal affairs, including auditing and examining accounts and reporting the financial status periodically.”).

by the Legislature, adequate and appropriate supplemental funding from state revenues appropriated by general law.⁵

The court-related functions authorized by law or court rule which must be funded by the clerk's collection of filing fees, service charges, costs, and fines, include the following:

- Case maintenance.
- Records management.
- Court preparation and attendance.
- Processing the assignment, reopening, and reassignment of cases.
- Processing appeals.
- Collection and distribution of fines, fees, service charges, and court costs.
- Data collection and reporting.
- Determinations of indigent status.
- Paying reasonable administrative support costs to enable the clerks to carry out court-related functions.⁶

Public Defender Services; Due Process Costs; Reimbursement

The state must provide an attorney to an indigent criminal defendant facing imprisonment.⁷ A criminal defendant must apply for indigent status.⁸ In practice, the applications are generally summarily approved upon filing if facially valid, but subject to later audit. The indigent status may be challenged by the state attorney at a later time. If the state attorney prevails, 25 percent of monies recovered are payable to the Grants and Donations Trust Fund within the Justice Administrative Commission ("JAC") and the remaining 75 percent is paid to the General Revenue Fund.

Some city and county ordinance violations may result in incarceration of the defendant, thus requiring appointment of an attorney if the defendant is indigent. The cost of providing a state public defender related to a city or county ordinance violation (not otherwise related to a state criminal charge) is the responsibility of the city or county, but the city or county may seek reimbursement from a defendant found guilty or who has pled no contest.⁹ If there is a recovery, the monies recovered are payable to the Grants and Donations Trust Fund within the JAC.¹⁰

II. Effect of Proposed Changes:

Court System Fiscal and Operational Changes

The bill provides that, when a state attorney recovers monies from a person who wrongfully claimed to be indigent or indigent for costs, the 25 percent split is redirected from the Grants and

⁵ FLA. CONST. art. V, s. 14(b) (emphasis added).

⁶ Section 28.35(3)(a), F.S. *See also* Florida Court Clerks & Comptrollers, *Role of the Clerk and Comptroller*, <https://www.flclerks.com/page/RoleoftheClerk> (last visited Jan. 19, 2024).

⁷ *Gideon v. Wainwright*, 372 U.S. 335 (1963).

⁸ Section 27.52(1), F.S.

⁹ Section 27.54, F.S.

¹⁰ Section 27.54(2)(c), F.S.

Donations Trust Fund within the JAC to the Grants and Donations Trust Funds of the state attorney who made the recovery. This applies to criminal and civil cases.

The bill provides that, when a public defender recovers monies from a person who was charged with a city or county ordinance not related to a state criminal charge who was provided public defender services (or costs if found indigent for costs), the recovery is redirected from the Grants and Donations Trust Fund within the JAC to the Grants and Donations Trust Fund of the public defender who made the recovery.

The bill corrects s. 27.703(2), F.S., to provide that conflict counsel are paid through the JAC and not the Chief Financial Officer.

The bill repeals the requirement for each state attorney and public defender to report annually to the JAC on the implementation, continuance, updating, and results of his or her affirmative action program for the previous fiscal year.

The bill removes the state attorneys, public defenders, capital collateral regional counsels, and the JAC from the definition of “agency” as applied to the chapter on state and regional planning.

The bill corrects s. 501.2101, F.S., to provide that, when a state attorney recovers monies from a person who has violated the Florida Deceptive and Unfair Trade Practices Act, the recovery is payable into the Grants and Donations Trust Fund at the JAC for that state attorney and not the Consumer Frauds Trust Fund for that state attorney. The Consumer Frauds Trust Fund within the JAC was terminated in 2004.¹¹

Clerks of Court Fiscal Changes

Redirection of Certain Fees to the Benefit of the Clerks of Court

Any funds collected by a clerk that are not directed to a particular fund are retained by the clerk for use in operating the office of the clerk. Because a direction of monies collected is in statute and not in the state budget, a change in direction stays in effect until changed by a future Legislature. The bill redirects the following:

- The \$12.50 administrative fee imposed on every noncriminal moving and nonmoving traffic violation is redirected from the General Revenue Fund, half of which is redirected to the Public Records Modernization Trust Fund to be used exclusively for funding court-related technology needs of the clerk, and half into the fine and forfeiture fund to benefit the clerk.
- The \$10 fee for issuance of a summons in a county court civil action from the General Revenue Fund to the applicable county's Fine and Forfeiture Fund.

Clerk Budgeting and Expenditures

The bill adds “improving court technology” to the list of authorized categories of expenditures that can be made by a clerk of court.

¹¹ Chapter 2004-220, Laws of Fla.

Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program

The bill creates the Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program. The program allows the Miami-Dade county clerk of courts to reinstate a driver license when the driver has satisfied all obligations and conditions for reinstatement. The program will operate between July 1, 2024, and July 1, 2026.

Currently, once all financial and court-related obligations are met, the reinstatement fee is \$60. If reinstated by the clerk of the court, \$37.50 is retained by the clerk and \$22.50 is remitted to the Department of Revenue for deposit into the Highway Safety Operating Trust Fund. Currently in Miami-Dade County, most reinstatements are processed by the Department of Highway Safety and Motor Vehicles, although plans are in place to shift department responsibility to the local tax collector. The department estimates that this pilot program would move approximately 18 percent of reinstatements to the Miami-Dade County Clerk of Courts from the department.¹²

The bill also requires the program to issue a report regarding the program by December 31, 2025, to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the executive director of the Florida Clerks of Court Operations Corporation containing:

- Number of driver license reinstatements.
- Amount of fees and costs collected, including the aggregate funds received by the clerk, local governmental entities, and state entities, including the General Revenue Fund.
- The personnel, operating, and other expenditures incurred by the clerk.
- Feedback received from the community, if any, in response to the clerk's participation in the pilot program.
- Whether the pilot program led to improved timeliness for the reinstatement of driver licenses.
- The clerk's recommendation as to whether the pilot program should be extended in Miami-Dade County or expanded to other clerks' offices.
- Any other information the clerk deems necessary.

Effective Date

This bill takes effect upon becoming a law.

III. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill does not require counties or municipalities to spend funds or limit their authority to raise revenue or receive state-shared revenues as specified in Art. VII, s. 18 of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

¹² 2024 Revenue Estimating Conference, Impact Conference Reports, at pg. 149.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

IV. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The Revenue Estimating Conference (REC) met on January 12, 2024, and determined the categories in this bill will redirect approximately \$28.9 million in recurring funds from the General Revenue Fund to the Clerks' Fine and Forfeiture Trust Fund and the Public Records Modernization Trust Fund beginning in Fiscal Year 2024-2025.¹³

The REC estimated the Fiscal Year 2024-2025 fiscal impact of the individual fee categories in the bill as follows:

- Section 34.041(1)(d), F.S., relating to county summons: \$8,433,502.
- Section 318.18(8)(a), F.S., relating to \$12.50 traffic fee: \$20,505,277.

The REC estimated that the Miami-Dade Pilot Program will result in a \$0.8 million reduction in the General Revenue Fund in Fiscal Year 2024-2025 and in Fiscal Year 2025-2026 for a total of \$1.6 million.

Sections 1, 2, 3, 6, and 11 relating to the Justice Administrative Commission are estimated to have no fiscal impact on state funds.

V. Technical Deficiencies:

None.

¹³ 2024 Revenue Estimating Conference, Impact Conference Reports, at pgs. 147-153.

VI. Related Issues:

None.

VII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 27.52, 27.54, 27.703, 28.35, 34.041, 57.082, 110.112, 186.003, 318.18, and 501.2101.

The bill creates section 322.76 of the Florida Statutes.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)**CS/CS/CS by Appropriations on February 27, 2024:**

The committee substitute:

- Amends ss. 27.52, 27.54, 57.082, and 501.2101, F.S., to revise which trust funds certain moneys are deposited into.
- Amends s. 28.35, F.S., to allow clerks of court to utilize funding for improving court technology.
- Amends ss. 34.041 and 318.18, F.S., to reduce the amount of fees distributed to the General Revenue Fund.
- Creates s. 322.76, F.S., to authorize the establishment of the Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program.
- Amends s. 27.703, F.S., to require appointed capital collateral regional counsel or other appointed attorney to be paid from funds appropriated to the Justice Administrative Commission (JAC).
- Amends s. 110.112, F.S., to eliminate state attorney and public defender reporting requirements regarding affirmative action programs.
- Amends s. 186.003, F.S., to update the definition of “state agency” or “agency” in the state and regional planning chapter of the Florida Statutes.

CS/CS by Appropriations Committee on Criminal and Civil Justice on February 20, 2024:

The committee substitute:

- Allows the clerk of the circuit court in each county to invest funds held in the fine and forfeiture fund in an interest-bearing account.
- Provides that interest earned in the fine and forfeiture fund must be deposited into the Public Records Modernization Trust Fund to be used exclusively for additional court-related operations and enhancements.

CS by Judiciary on January 29, 2024:

The delete-all amendment adds two new sections to the bill.

Section 7 of the amendment adds a redirect of the \$295 fee for the filing of a cross-claim, counterclaim, counterpetition, or third-party complaint in a county court civil action where the person is seeking between \$2,500 and \$15,000. The redirect is from the General Revenue Fund to the applicable county's Fine and Forfeiture Fund, which fund is used by the clerks for operating expenses. The section also adds a redirect of the \$10 fee for issuance of a summons in a county court civil action from the General Revenue Fund to the applicable county's Fine and Forfeiture Fund.

Section 13 of the amendment creates the Miami-Dade County Clerk of the Court Driver License Reinstatement Pilot Program. The program allows the clerk of court to reinstate a suspended driver license upon completion of conditions and payment of sums due. The amendment also makes numerous technical and grammatical improvements without changing the effect of the provision.

B. Amendments:

None.



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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: RCS | . | |
| 02/27/2024 | . | |
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The Committee on Appropriations (Hutson) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (b) of subsection (7) of section
27.52, Florida Statutes, is amended to read:

27.52 Determination of indigent status.—

(7) FINANCIAL DISCREPANCIES; FRAUD; FALSE INFORMATION.—

(b) If the court has reason to believe that any applicant,
through fraud or misrepresentation, was improperly determined to



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11 be indigent or indigent for costs, the matter shall be referred
12 to the state attorney. Twenty-five percent of any amount
13 recovered by the state attorney as reasonable value of the
14 services rendered, including fees, charges, and costs paid by
15 the state on the person's behalf, shall be remitted to the
16 Department of Revenue for deposit into the Grants and Donations
17 Trust Fund of the applicable state attorney ~~within the Justice~~
18 ~~Administrative Commission~~. Seventy-five percent of any amount
19 recovered shall be remitted to the Department of Revenue for
20 deposit into the General Revenue Fund.

21 Section 2. Paragraph (c) of subsection (2) of section
22 27.54, Florida Statutes, is amended to read:

23 27.54 Limitation on payment of expenditures other than by
24 the state.—

25 (2) A county or municipality may contract with, or
26 appropriate or contribute funds to, the operation of the offices
27 of the various public defenders and regional counsel ~~counsel~~ as
28 provided in this subsection. A public defender or regional
29 counsel defending violations of special laws or county or
30 municipal ordinances punishable by incarceration and not
31 ancillary to a state charge shall contract with counties and
32 municipalities to recover the full cost of services rendered on
33 an hourly basis or reimburse the state for the full cost of
34 assigning one or more full-time equivalent attorney positions to
35 work on behalf of the county or municipality. Notwithstanding
36 any other provision of law, in the case of a county with a
37 population of less than 75,000, the public defender or regional
38 counsel shall contract for full reimbursement, or for
39 reimbursement as the parties otherwise agree. In local ordinance



40 violation cases, the county or municipality shall pay for due
41 process services that are approved by the court, including
42 deposition costs, deposition transcript costs, investigative
43 costs, witness fees, expert witness costs, and interpreter
44 costs. The person charged with the violation shall be assessed a
45 fee for the services of a public defender or regional counsel
46 and other costs and fees paid by the county or municipality,
47 which assessed fee may be reduced to a lien, in all instances in
48 which the person enters a plea of guilty or no contest or is
49 found to be in violation or guilty of any count or lesser
50 included offense of the charge or companion case charges,
51 regardless of adjudication. The court shall determine the amount
52 of the obligation. The county or municipality may recover
53 assessed fees through collections court or as otherwise
54 permitted by law, and any fees recovered pursuant to this
55 section shall be forwarded to the applicable county or
56 municipality as reimbursement.

57 (c) Any payments received pursuant to this subsection shall
58 be deposited into the Grants and Donations Trust Fund of within
59 the applicable public defender or criminal conflict and civil
60 regional counsel ~~Justice Administrative Commission~~ for
61 appropriation by the Legislature.

62 Section 3. Subsection (2) of section 27.703, Florida
63 Statutes, is amended to read:

64 27.703 Conflict of interest and substitute counsel.-

65 (2) Appointed counsel shall be paid from funds appropriated
66 to the Justice Administrative Commission ~~Chief Financial~~
67 ~~Officer~~. The hourly rate may not exceed \$100. However, all
68 appointments of private counsel under this section shall be in



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69 accordance with ss. 27.710 and 27.711.

70 Section 4. Paragraph (a) of subsection (3) of section
71 28.35, Florida Statutes, is amended to read:

72 28.35 Florida Clerks of Court Operations Corporation.—

73 (3) (a) The list of court-related functions that clerks may
74 fund from filing fees, service charges, court costs, and fines
75 is limited to those functions expressly authorized by law or
76 court rule. Those functions include the following: case
77 maintenance; records management; court preparation and
78 attendance; processing the assignment, reopening, and
79 reassignment of cases; processing of appeals; collection and
80 distribution of fines, fees, service charges, and court costs;
81 processing of bond forfeiture payments; data collection and
82 reporting; determinations of indigent status; improving court
83 technology; and paying reasonable administrative support costs
84 to enable the clerk of the court to carry out these court-
85 related functions.

86 Section 5. Paragraph (d) of subsection (1) of section
87 34.041, Florida Statutes, is amended to read:

88 34.041 Filing fees.—

89 (1)

90 (d) The clerk of court shall collect a service charge of
91 \$10 for issuing a summons or an electronic certified copy of a
92 summons, which the clerk shall deposit into the fine and
93 forfeiture fund established pursuant to s. 142.01 ~~remit to the~~
94 ~~Department of Revenue for deposit into the General Revenue Fund.~~
95 The clerk shall assess the fee against the party seeking to have
96 the summons issued.

97 Section 6. Paragraph (b) of subsection (7) of section



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98 57.082, Florida Statutes, is amended to read:

99 57.082 Determination of civil indigent status.—

100 (7) FINANCIAL DISCREPANCIES; FRAUD; FALSE INFORMATION.—

101 (b) If the court has reason to believe that any applicant,
102 through fraud or misrepresentation, was improperly determined to
103 be indigent, the matter shall be referred to the state attorney.

104 Twenty-five percent of any amount recovered by the state
105 attorney as reasonable value of the services rendered, including
106 fees, charges, and costs paid by the state on the person's
107 behalf, shall be remitted to the Department of Revenue for
108 deposit into the Grants and Donations Trust Fund of ~~within~~ the
109 applicable state attorney ~~Justice Administrative Commission~~.

110 Seventy-five percent of any amount recovered shall be remitted
111 to the Department of Revenue for deposit into the General
112 Revenue Fund.

113 Section 7. Paragraph (d) of subsection (4) of section
114 110.112, Florida Statutes, is amended to read:

115 110.112 Affirmative action; equal employment opportunity.—

116 (4) Each state attorney and public defender shall:

117 ~~(d) Report annually to the Justice Administrative~~
118 ~~Commission on the implementation, continuance, updating, and~~
119 ~~results of his or her affirmative action program for the~~
120 ~~previous fiscal year.~~

121 Section 8. Subsection (6) of section 186.003, Florida
122 Statutes, is amended to read:

123 186.003 Definitions; ss. 186.001-186.031, 186.801-186.901.—

124 As used in ss. 186.001-186.031 and 186.801-186.901, the term:

125 (6) "State agency" or "agency" means any official, officer,
126 commission, board, authority, council, committee, or department



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127 of the executive branch of state government. For purposes of
128 this chapter, "state agency" or "agency" includes ~~state~~
129 ~~attorneys, public defenders, the capital collateral regional~~
130 ~~counsel, the Justice Administrative Commission, and the Public~~
131 Service Commission.

132 Section 9. Subsection (18) of section 318.18, Florida
133 Statutes, is amended to read:

134 318.18 Amount of penalties.—The penalties required for a
135 noncriminal disposition pursuant to s. 318.14 or a criminal
136 offense listed in s. 318.17 are as follows:

137 (18) In addition to any penalties imposed, an
138 administrative fee of \$12.50 must be paid for all noncriminal
139 moving and nonmoving violations under chapters 316, 320, and
140 322. Of this administrative fee, \$6.25 must be deposited into
141 the Public Records Modernization Trust Fund and used exclusively
142 for funding court-related technology needs of the clerk, as
143 described in s. 29.008(1)(f)2. and (h), and \$6.25 must be
144 deposited into the fine and forfeiture fund established pursuant
145 to s. 142.01 ~~The clerk shall remit the administrative fee to the~~
146 ~~Department of Revenue for deposit into the General Revenue Fund.~~

147 Section 10. Section 322.76, Florida Statutes, is created to
148 read:

149 322.76 Miami-Dade County Clerk of Court Driver License
150 Reinstatement Pilot Program.—There is created in Miami-Dade
151 County the Clerk of Court Driver License Reinstatement Pilot
152 Program.

153 (1) As used in this section, the term "clerk" means the
154 clerk of the circuit court for Miami-Dade County.

155 (2) Notwithstanding any other provision to the contrary in



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156 this chapter, the clerk may reinstate or provide an affidavit to
157 the department to reinstate a suspended driver license:

158 (a) For a person's failure to fulfill a court-ordered child
159 support obligation.

160 (b) As a result of the end of suspension because of points,
161 under s. 322.27, notwithstanding hardship license.

162 (c) For failure to comply with any provision of chapter 318
163 or this chapter.

164 (3) Notwithstanding s. 322.29(1), an examination is not
165 required for the reinstatement of a driver license suspended
166 under s. 318.15 or s. 322.245 unless an examination is otherwise
167 required by this chapter. A person applying for the
168 reinstatement of a driver license suspended under s. 318.15 or
169 s. 322.245 must present to the clerk certification from the
170 court that he or she has either complied with all obligations
171 and penalties imposed pursuant to s. 318.15 or with all
172 directives of the court and the requirements of s. 322.245.

173 (4) A nonrefundable service fee must be paid pursuant to s.
174 322.29(2).

175 (5) Before July 1, 2024, the department shall work with the
176 clerk, through its association, to ensure the ability within its
177 technology system for the clerk to reinstate suspended driver
178 licenses under the pilot program, to begin on July 1, 2024.

179 (6) By December 31, 2025, the clerk must submit to the
180 Governor, the President of the Senate, the Speaker of the House
181 of Representatives, and the executive director of the Florida
182 Clerks of Court Operations Corporation a report containing the
183 following information:

184 (a) Number of driver license reinstatements.



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185 (b) Amount of fees and costs collected, including the
186 aggregate funds received by the clerk, local governmental
187 entities, and state entities, including the General Revenue
188 Fund.

189 (c) The personnel, operating, and other expenditures
190 incurred by the clerk.

191 (d) Feedback received from the community, if any, in
192 response to the clerk's participation in the pilot program.

193 (e) Whether the pilot program led to improved timeliness
194 for the reinstatement of driver licenses.

195 (f) The clerk's recommendation as to whether the pilot
196 program should be extended in Miami-Dade County or to other
197 clerks' offices.

198 (g) Any other information the clerk deems necessary.

199 (7) This section is repealed on July 1, 2026.

200 Section 11. Subsection (1) of section 501.2101, Florida
201 Statutes, is amended to read:

202 501.2101 Enforcing authorities; moneys received in certain
203 proceedings.—

204 (1) Any moneys received by an enforcing authority for
205 attorney ~~attorney's~~ fees and costs of investigation or
206 litigation in proceedings brought under the provisions of s.
207 501.207, s. 501.208, or s. 501.211 shall be deposited as
208 received in the Legal Affairs Revolving Trust Fund if the action
209 is brought by the Department of Legal Affairs, and in the Grants
210 and Donations ~~Consumer Frauds~~ Trust Fund of a state attorney ~~the~~
211 ~~Justice Administrative Commission~~ if the action is brought by
212 the ~~a~~ state attorney.

213 Section 12. This act shall take effect upon becoming a law.



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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to clerks of court; amending s. 27.52,
F.S.; revising the fund into which moneys recovered by
certain state attorneys must be deposited; amending s.
27.54, F.S.; revising the fund into which certain
payments received must be deposited as related to
public defenders or criminal conflict and civil
regional counsels; amending s. 27.703, F.S.; revising
the entity that funds the capital collateral regional
counsel; amending s. 28.35, F.S.; revising the list of
court-related functions that clerks may fund from
filing fees, service charges, court costs, and fines;
amending s. 34.041, F.S.; revising the fund into which
certain filing fees are to be deposited; amending s.
57.082, F.S.; conforming provisions to changes made by
the act; amending s. 110.112, F.S.; removing a
provision requiring each state attorney to publish an
annual report addressing results of his or her
affirmative action program; amending s. 186.003, F.S.;
revising the definition of the term "state agency" for
certain purposes; amending s. 318.18, F.S.; revising
the distribution of certain administrative fees;
creating s. 322.76, F.S.; creating the Clerk of the
Court Driver License Reinstatement Pilot Program;



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243 authorizing the clerk of the circuit court for Miami-
244 Dade County to reinstate or provide an affidavit to
245 the department to reinstate certain suspended driver
246 licenses; establishing requirements for the clerk
247 under the program to be performed by a date certain;
248 providing for expiration of the program; amending s.
249 501.2101, F.S.; revising the funds into which certain
250 moneys received by state attorneys must be deposited;
251 providing an effective date.

By the Appropriations Committee on Criminal and Civil Justice;
the Committee on Judiciary; and Senators Hutson, Rouson, Martin,
and Hooper

604-03506-24

20241470c2

1 A bill to be entitled
2 An act relating to clerks of the court; amending s.
3 27.52, F.S.; revising the fund into which moneys
4 recovered by certain state attorneys must be
5 deposited; amending s. 27.54, F.S.; revising the fund
6 into which certain payments received must be deposited
7 as related to public defenders or regional counsels;
8 making technical changes; amending s. 27.703, F.S.;
9 revising the entity that funds the capital collateral
10 regional counsel; amending s. 28.241, F.S.; revising
11 the allocation of filing fees for certain trial and
12 appellate proceedings; amending s. 28.35, F.S.;
13 providing additional duties of the Florida Clerks of
14 Court Operations Corporation related to budget
15 requests; revising the functions that clerks of the
16 court may fund using certain fees and fines; amending
17 s. 28.37, F.S.; requiring the Florida Clerks of Court
18 Operations Corporation to calculate certain excesses
19 collected from fines, fees, service charges, and costs
20 annually by a date certain; amending s. 34.041, F.S.;
21 revising the fund into which certain filing fees are
22 to be deposited; amending s. 40.29, F.S.; authorizing
23 the Florida Clerks of Court Operations Corporation to
24 submit requests for reimbursement at a specified rate
25 for petitions related to certain sexual violence
26 offenses; requiring clerks of the court who receive
27 the reimbursement to pay the law enforcement agency
28 serving injunctions a specified fee if requested;
29 authorizing the corporation to submit reimbursement

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

604-03506-24

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30 requests for approved applications for civil indigency
31 in which the filing fee was waived; authorizing the
32 corporation to submit to the Justice Administrative
33 Commission a certain amount related to Florida
34 Retirement System contribution rate increases for
35 court-related employees; amending s. 57.082, F.S.;
36 conforming provisions to changes made by the act;
37 amending s. 110.112, F.S.; deleting a provision
38 requiring each state attorney to publish an annual
39 report addressing results of his or her affirmative
40 action program; amending s. 142.01, F.S.; authorizing
41 clerks of the circuit court to invest specified funds
42 in an interest-bearing account; requiring that
43 interest earned in the fine and forfeiture fund be
44 deposited in the Public Records Modernization Trust
45 Fund and used exclusively for certain operations and
46 enhancements; amending s. 186.003, F.S.; revising the
47 definition of "state agency"; amending s. 318.18,
48 F.S.; revising the distribution of certain civil
49 penalty amounts and administrative fees; creating s.
50 322.76, F.S.; creating the Clerk of the Court Driver
51 License Reinstatement Pilot Program in Miami-Dade
52 County; defining the term "clerk"; authorizing the
53 clerk of the circuit court for Miami-Dade County to
54 reinstate or provide an affidavit to the Department of
55 Highway Safety and Motor Vehicles to reinstate certain
56 suspended driver licenses; establishing requirements
57 for the clerk under the program to be performed by a
58 date certain; providing for expiration of the program;

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59 amending s. 501.2101, F.S.; revising the funds into
 60 which certain moneys received by state attorneys must
 61 be deposited; amending s. 741.30, F.S.; deleting a
 62 provision authorizing certain clerks of circuit courts
 63 to request reimbursement for certain petitions related
 64 to domestic violence; amending s. 784.046, F.S.;
 65 deleting a provision authorizing the clerk of circuit
 66 court, under specific circumstances, to request
 67 reimbursement for certain petitions related to repeat,
 68 sexual, or dating violence; amending s. 784.0485,
 69 F.S.; deleting a provision authorizing clerks of the
 70 circuit court, under specific circumstances, to
 71 request reimbursement for certain petitions related to
 72 stalking; providing an effective date.

73
 74 Be It Enacted by the Legislature of the State of Florida:

75
 76 Section 1. Paragraph (b) of subsection (7) of section
 77 27.52, Florida Statutes, is amended to read:

78 27.52 Determination of indigent status.—

79 (7) FINANCIAL DISCREPANCIES; FRAUD; FALSE INFORMATION.—

80 (b) If the court has reason to believe that any applicant,
 81 through fraud or misrepresentation, was improperly determined to
 82 be indigent or indigent for costs, the matter shall be referred
 83 to the state attorney. Twenty-five percent of any amount
 84 recovered by the state attorney as reasonable value of the
 85 services rendered, including fees, charges, and costs paid by
 86 the state on the person's behalf, shall be remitted to the
 87 Department of Revenue for deposit into the Grants and Donations

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88 Trust Fund of the applicable state attorney ~~within the Justice~~
 89 ~~Administrative Commission~~. Seventy-five percent of any amount
 90 recovered shall be remitted to the Department of Revenue for
 91 deposit into the General Revenue Fund.

92 Section 2. Paragraph (c) of subsection (2) of section
 93 27.54, Florida Statutes, is amended to read:

94 27.54 Limitation on payment of expenditures other than by
 95 the state.—

96 (2) A county or municipality may contract with, or
 97 appropriate or contribute funds to, the operation of the offices
 98 of the various public defenders and regional counsel ~~counsel~~ as
 99 provided in this subsection. A public defender or regional
 100 counsel defending violations of special laws or county or
 101 municipal ordinances punishable by incarceration and not
 102 ancillary to a state charge shall contract with counties and
 103 municipalities to recover the full cost of services rendered on
 104 an hourly basis or reimburse the state for the full cost of
 105 assigning one or more full-time equivalent attorney positions to
 106 work on behalf of the county or municipality. Notwithstanding
 107 any other provision of law, in the case of a county with a
 108 population of less than 75,000, the public defender or regional
 109 counsel shall contract for full reimbursement, or for
 110 reimbursement as the parties otherwise agree. In local ordinance
 111 violation cases, the county or municipality shall pay for due
 112 process services that are approved by the court, including
 113 deposition costs, deposition transcript costs, investigative
 114 costs, witness fees, expert witness costs, and interpreter
 115 costs. The person charged with the violation shall be assessed a
 116 fee for the services of a public defender or regional counsel

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117 and other costs and fees paid by the county or municipality,
 118 which assessed fee may be reduced to a lien, in all instances in
 119 which the person enters a plea of guilty or no contest or is
 120 found to be in violation or guilty of any count or lesser
 121 included offense of the charge or companion case charges,
 122 regardless of adjudication. The court shall determine the amount
 123 of the obligation. The county or municipality may recover
 124 assessed fees through collections court or as otherwise
 125 permitted by law, and any fees recovered pursuant to this
 126 section shall be forwarded to the applicable county or
 127 municipality as reimbursement.

128 (c) Any payments received pursuant to this subsection shall
 129 be deposited into the Grants and Donations Trust Fund of within
 130 the applicable public defender or criminal conflict and civil
 131 regional counsel Justice Administrative Commission for
 132 appropriation by the Legislature.

133 Section 3. Subsection (2) of section 27.703, Florida
 134 Statutes, is amended to read:

135 27.703 Conflict of interest and substitute counsel.-

136 (2) Appointed counsel shall be paid from funds appropriated
 137 to the Justice Administrative Commission ~~Chief Financial~~
 138 ~~Officer~~. The hourly rate may not exceed \$100. However, all
 139 appointments of private counsel under this section shall be in
 140 accordance with ss. 27.710 and 27.711.

141 Section 4. Paragraph (a) of subsection (1) of section
 142 28.241, Florida Statutes, is amended to read:

143 28.241 Filing fees for trial and appellate proceedings.-

144 (1) Filing fees are due at the time a party files a
 145 pleading to initiate a proceeding or files a pleading for

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146 relief. Reopen fees are due at the time a party files a pleading
 147 to reopen a proceeding if at least 90 days have elapsed since
 148 the filing of a final order or final judgment with the clerk. If
 149 a fee is not paid upon the filing of the pleading as required
 150 under this section, the clerk shall pursue collection of the fee
 151 pursuant to s. 28.246.

152 (a)1.a. Except as provided in sub-subparagraph b. and
 153 subparagraph 2., the party instituting any civil action, suit,
 154 or proceeding in the circuit court shall pay to the clerk of
 155 that court a filing fee of up to \$395 in all cases in which
 156 there are not more than five defendants and an additional filing
 157 fee of up to \$2.50, from which the clerk shall remit \$0.50 to
 158 the Department of Revenue for deposit into the General Revenue
 159 Fund, for each defendant in excess of five. Of the first \$200 in
 160 filing fees, \$195 must be remitted to the Department of Revenue
 161 for deposit into the State Courts Revenue Trust Fund, \$4 must be
 162 remitted to the Department of Revenue for deposit into the
 163 Administrative Trust Fund within the Department of Financial
 164 Services and used to fund the contract with the Florida Clerks
 165 of Court Operations Corporation created in s. 28.35, and \$1 must
 166 be remitted to the Department of Revenue for deposit into the
 167 Administrative Trust Fund within the Department of Financial
 168 Services to fund audits of individual clerks' court-related
 169 expenditures conducted by the Department of Financial Services.

170 b. The party instituting any civil action, suit, or
 171 proceeding in the circuit court under chapter 39, chapter 61,
 172 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
 173 753 shall pay to the clerk of that court a filing fee of up to
 174 \$295 in all cases in which there are not more than five

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175 defendants and an additional filing fee of up to \$2.50 for each
 176 defendant in excess of five. Of the first \$100 in filing fees,
 177 \$95 must be remitted to the Department of Revenue for deposit
 178 into the State Courts Revenue Trust Fund, \$4 must be remitted to
 179 the Department of Revenue for deposit into the Administrative
 180 Trust Fund within the Department of Financial Services and used
 181 to fund the contract with the Florida Clerks of Court Operations
 182 Corporation created in s. 28.35, and \$1 must be remitted to the
 183 Department of Revenue for deposit into the Administrative Trust
 184 Fund within the Department of Financial Services to fund audits
 185 of individual clerks' court-related expenditures conducted by
 186 the Department of Financial Services.

187 c. An additional filing fee of \$4 shall be paid to the
 188 clerk. The clerk shall remit \$3.50 to the Department of Revenue
 189 for deposit into the Court Education Trust Fund and shall remit
 190 50 cents to the Department of Revenue for deposit into the
 191 Administrative Trust Fund within the Department of Financial
 192 Services to fund clerk education provided by the Florida Clerks
 193 of Court Operations Corporation. An additional filing fee of up
 194 to \$18 shall be paid by the party seeking each severance that is
 195 granted, from which the clerk shall remit \$3 to the Department
 196 of Revenue for deposit into the General Revenue Fund. The clerk
 197 may impose an additional filing fee of up to \$85, from which the
 198 clerk shall remit \$10 to the Department of Revenue for deposit
 199 into the General Revenue Fund, for all proceedings of
 200 garnishment, attachment, replevin, and distress. Postal charges
 201 incurred by the clerk of the circuit court in making service by
 202 certified or registered mail on defendants or other parties
 203 shall be paid by the party at whose instance service is made.

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204 Additional fees, charges, or costs may not be added to the
 205 filing fees imposed under this section, except as authorized in
 206 this section or by general law.

207 2.a. Notwithstanding the fees prescribed in subparagraph
 208 1., a party instituting a civil action in circuit court relating
 209 to real property or mortgage foreclosure shall pay a graduated
 210 filing fee based on the value of the claim.

211 b. A party shall estimate in writing the amount in
 212 controversy of the claim upon filing the action. For purposes of
 213 this subparagraph, the value of a mortgage foreclosure action is
 214 based upon the principal due on the note secured by the
 215 mortgage, plus interest owed on the note and any moneys advanced
 216 by the lender for property taxes, insurance, and other advances
 217 secured by the mortgage, at the time of filing the foreclosure.
 218 The value shall also include the value of any tax certificates
 219 related to the property. In stating the value of a mortgage
 220 foreclosure claim, a party shall declare in writing the total
 221 value of the claim, as well as the individual elements of the
 222 value as prescribed in this sub-subparagraph.

223 c. In its order providing for the final disposition of the
 224 matter, the court shall identify the actual value of the claim.
 225 The clerk shall adjust the filing fee if there is a difference
 226 between the estimated amount in controversy and the actual value
 227 of the claim and collect any additional filing fee owed or
 228 provide a refund of excess filing fee paid.

229 d. The party shall pay a filing fee of:

230 (I) Three hundred and ninety-five dollars in all cases in
 231 which the value of the claim is \$50,000 or less and in which
 232 there are not more than five defendants. The party shall pay an

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233 additional filing fee of up to \$2.50 for each defendant in
 234 excess of five. Of the first \$200 in filing fees, \$195 must be
 235 remitted by the clerk to the Department of Revenue for deposit
 236 into the General Revenue Fund, \$4 must be remitted to the
 237 Department of Revenue for deposit into the Administrative Trust
 238 Fund within the Department of Financial Services and used to
 239 fund the contract with the Florida Clerks of Court Operations
 240 Corporation created in s. 28.35, and \$1 must be remitted to the
 241 Department of Revenue for deposit into the Administrative Trust
 242 Fund within the Department of Financial Services to fund audits
 243 of individual clerks' court-related expenditures conducted by
 244 the Department of Financial Services;

245 (II) Nine hundred dollars in all cases in which the value
 246 of the claim is more than \$50,000 but less than \$250,000 and in
 247 which there are not more than five defendants. The party shall
 248 pay an additional filing fee of up to \$2.50 for each defendant
 249 in excess of five. Of the first \$355 in filing fees, \$350 must
 250 be remitted by the clerk to the Department of Revenue for
 251 deposit into the General Revenue Fund, \$4 must be remitted to
 252 the Department of Revenue for deposit into the Administrative
 253 Trust Fund within the Department of Financial Services and used
 254 to fund the contract with the Florida Clerks of Court Operations
 255 Corporation created in s. 28.35, and \$1 must be remitted to the
 256 Department of Revenue for deposit into the Administrative Trust
 257 Fund within the Department of Financial Services to fund audits
 258 of individual clerks' court-related expenditures conducted by
 259 the Department of Financial Services; or

260 (III) One thousand nine hundred dollars in all cases in
 261 which the value of the claim is \$250,000 or more and in which

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262 there are not more than five defendants. The party shall pay an
 263 additional filing fee of up to \$2.50 for each defendant in
 264 excess of five. Of the first \$1,240 ~~\$1,705~~ in filing fees, \$465
 265 ~~\$930~~ must be remitted by the clerk to the Department of Revenue
 266 for deposit into the General Revenue Fund, \$770 must be remitted
 267 to the Department of Revenue for deposit into the State Courts
 268 Revenue Trust Fund, \$4 must be remitted to the Department of
 269 Revenue for deposit into the Administrative Trust Fund within
 270 the Department of Financial Services to fund the contract with
 271 the Florida Clerks of Court Operations Corporation created in s.
 272 28.35, and \$1 must be remitted to the Department of Revenue for
 273 deposit into the Administrative Trust Fund within the Department
 274 of Financial Services to fund audits of individual clerks'
 275 court-related expenditures conducted by the Department of
 276 Financial Services.

277 e. An additional filing fee of \$4 shall be paid to the
 278 clerk. The clerk shall remit \$3.50 to the Department of Revenue
 279 for deposit into the Court Education Trust Fund and shall remit
 280 50 cents to the Department of Revenue for deposit into the
 281 Administrative Trust Fund within the Department of Financial
 282 Services to fund clerk education provided by the Florida Clerks
 283 of Court Operations Corporation. An additional filing fee of up
 284 to \$18 shall be paid by the party seeking each severance that is
 285 granted. The clerk may impose an additional filing fee of up to
 286 \$85 for all proceedings of garnishment, attachment, replevin,
 287 and distress. Postal charges incurred by the clerk of the
 288 circuit court in making service by certified or registered mail
 289 on defendants or other parties shall be paid by the party at
 290 whose instance service is made. Additional fees, charges, or

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291 costs may not be added to the filing fees imposed under this
292 section, except as authorized in this section or by general law.

293 Section 5. Paragraph (i) of subsection (2) and paragraph
294 (a) of subsection (3) of section 28.35, Florida Statutes, are
295 amended, and paragraph (j) is added to subsection (2) of that
296 section, to read:

297 28.35 Florida Clerks of Court Operations Corporation.—

298 (2) The duties of the corporation shall include the
299 following:

300 (i) Annually preparing a budget request which,
301 notwithstanding the provisions of chapter 216 and in accordance
302 with s. 216.351, provides the anticipated amount necessary for
303 reimbursement pursuant to s. 40.29(6) and (7). The request for
304 the anticipated reimbursement amount shall be submitted in the
305 form and manner prescribed by the Justice Administrative
306 Commission. Such request is not subject to change by the Justice
307 Administrative Commission, except for technical changes
308 necessary to conform to the legislative budget instructions, and
309 shall be submitted to the Governor for transmittal to the
310 Legislature.

311 (j) Annually preparing a budget request that,
312 notwithstanding the provisions of chapter 216 and in accordance
313 with s. 216.351, provides the anticipated amount necessary to
314 fund increases in employer contribution rates pursuant to ss.
315 121.71 and 121.72 for court-related employees participating in
316 the Florida Retirement System. The request for the anticipated
317 appropriation must be submitted in the form and manner
318 prescribed by the Justice Administrative Commission. The budget
319 request may not be changed by the Justice Administrative

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320 Commission, except for technical changes necessary to conform to
321 the legislative budget instructions, and must be submitted to
322 the Governor for transmittal to the Legislature.

323 (3) (a) The list of court-related functions that clerks may
324 fund from filing fees, service charges, court costs, and fines
325 is limited to those functions expressly authorized by law or
326 court rule. Those functions include the following: case
327 maintenance; records management; court preparation and
328 attendance; processing the assignment, reopening, and
329 reassignment of cases; processing of appeals; collection and
330 distribution of fines, fees, service charges, and court costs;
331 processing of bond forfeiture payments; data collection and
332 reporting; determinations of indigent status; improving court
333 technology; and paying reasonable administrative support costs
334 to enable the clerk of the court to carry out these court-
335 related functions.

336 Section 6. Paragraph (b) subsection (4) of section 28.37,
337 Florida Statutes, is amended to read:

338 28.37 Fines, fees, service charges, and costs remitted to
339 the state.—

340 (4)

341 (b) No later than February 1 ~~annually, 2022, and each~~
342 ~~February 1 thereafter,~~ the Florida Clerks of Court Operations
343 Corporation must calculate ~~Department of Revenue shall transfer~~
344 ~~50 percent of the cumulative excess, which of the original~~
345 ~~revenue projection from the Clerks of the Court Trust Fund to~~
346 ~~the General Revenue Fund. The remaining 50 percent in the Clerks~~
347 ~~of the Court Trust Fund may be used in the development of the~~
348 total combined budgets of the clerks of the court as provided in

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349 s. 28.35(2)(f)6. ~~However,~~ A minimum of 10 percent ~~of the clerk-~~
 350 ~~retained portion~~ of the cumulative excess amount must be held in
 351 reserve until such funds reach an amount equal to at least 16
 352 percent of the total budget authority from the current county
 353 fiscal year, as provided in s. 28.36(3)(a).

354 Section 7. Paragraphs (c) and (d) of subsection (1) of
 355 section 34.041, Florida Statutes, are amended to read:

356 34.041 Filing fees.—

357 (1)

358 (c) A party in addition to a party described in paragraph
 359 (a) who files a pleading in an original civil action in the
 360 county court for affirmative relief by cross-claim,
 361 counterclaim, counterpetition, or third-party complaint, or who
 362 files a notice of cross-appeal or notice of joinder or motion to
 363 intervene as an appellant, cross-appellant, or petitioner, shall
 364 pay the clerk of court a fee of \$295 if the relief sought by the
 365 party under this paragraph exceeds \$2,500 but is not more than
 366 \$15,000 and \$395 if the relief sought by the party under this
 367 paragraph exceeds \$15,000. The clerk shall deposit ~~remit~~ the fee
 368 if the relief sought by the party under this paragraph exceeds
 369 \$2,500 but is not more than \$15,000 ~~to the Department of Revenue~~
 370 ~~for deposit~~ into the fine and forfeiture fund established
 371 pursuant to s. 142.01 General Revenue Fund. This fee does not
 372 apply if the cross-claim, counterclaim, counterpetition, or
 373 third-party complaint requires transfer of the case from county
 374 to circuit court. However, the party shall pay to the clerk the
 375 standard filing fee for the court to which the case is to be
 376 transferred.

377 (d) The clerk of court shall collect a service charge of

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378 \$10 for issuing a summons or an electronic certified copy of a
 379 summons, which the clerk shall deposit into the fine and
 380 forfeiture fund established pursuant to s. 142.01 ~~remit to the~~
 381 ~~Department of Revenue for deposit into the General Revenue Fund~~.
 382 The clerk shall assess the fee against the party seeking to have
 383 the summons issued.

384 Section 8. Subsection (6) of section 40.29, Florida
 385 Statutes, is amended, and subsections (7) and (8) are added to
 386 that section, to read:

387 40.29 Payment of due-process costs; reimbursement for
 388 petitions, ~~and~~ orders, and waived civil filing fees for
 389 indigency; payment of Florida Retirement System costs for court-
 390 related employees.—

391 (6) Subject to legislative appropriation, the Florida
 392 Clerks of Court Operations Corporation ~~clerk of the circuit~~
 393 ~~court~~ may, on behalf of the clerks of the circuit court, on a
 394 quarterly basis, submit to the Justice Administrative Commission
 395 a certified request for reimbursement for petitions and orders
 396 filed under ss. 394.459, 394.463, 394.467, 394.917, and
 397 397.6814, at the rate of \$40 per petition or order and for
 398 orders filed under ss. 741.30, 784.046, and 784.0485, the
 399 Florida Clerks of Court Operations Corporation may, on a
 400 quarterly basis, submit a request for reimbursement at the rate
 401 of \$195 per petition. From this reimbursement, the clerk of the
 402 court receiving reimbursement must pay any law enforcement
 403 agency serving injunctions a fee not to exceed \$40 per
 404 injunction, if so requested by the law enforcement agency. Such
 405 request for reimbursement shall be submitted in the form and
 406 manner prescribed by the Justice Administrative Commission

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407 pursuant to s. 28.35(2)(i).

408 (7) Subject to legislative appropriation, the Florida
 409 Clerks of Court Operations Corporation may, on a quarterly
 410 basis, submit to the Justice Administrative Commission a
 411 certified request for reimbursement for approved applications
 412 for civil indigency under s. 57.082, in which the civil filing
 413 fee has been waived, at the rate of \$195 per approved
 414 application. The request for reimbursement shall be submitted in
 415 the form and manner prescribed by the Justice Administrative
 416 Commission pursuant to s. 28.35(2)(i).

417 (8) Subject to legislative appropriation, the Florida
 418 Clerks of Court Operations Corporation must submit to the
 419 Justice Administrative Commission a certified amount by county
 420 of the employer contribution rate increases for the Florida
 421 Retirement System for court-related employees.

422 Section 9. Paragraph (b) of subsection (7) of section
 423 57.082, Florida Statutes, is amended to read:

424 57.082 Determination of civil indigent status.—

425 (7) FINANCIAL DISCREPANCIES; FRAUD; FALSE INFORMATION.—

426 (b) If the court has reason to believe that any applicant,
 427 through fraud or misrepresentation, was improperly determined to
 428 be indigent, the matter shall be referred to the state attorney.
 429 Twenty-five percent of any amount recovered by the state
 430 attorney as reasonable value of the services rendered, including
 431 fees, charges, and costs paid by the state on the person's
 432 behalf, shall be remitted to the Department of Revenue for
 433 deposit into the Grants and Donations Trust Fund of within the
 434 applicable state attorney Justice Administrative Commission.
 435 Seventy-five percent of any amount recovered shall be remitted

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436 to the Department of Revenue for deposit into the General
 437 Revenue Fund.

438 Section 10. Paragraph (d) of subsection (4) of section
 439 110.112, Florida Statutes, is amended to read:

440 110.112 Affirmative action; equal employment opportunity.—

441 (4) Each state attorney and public defender shall:

442 ~~(d) Report annually to the Justice Administrative~~
 443 ~~Commission on the implementation, continuance, updating, and~~
 444 ~~results of his or her affirmative action program for the~~
 445 ~~previous fiscal year.~~

446 Section 11. Present subsection (2) of section 142.01,
 447 Florida Statutes, is redesignated as subsection (3), a new
 448 subsection (2) is added to that section, and subsection (1) of
 449 that section is amended, to read:

450 142.01 Fine and forfeiture fund; disposition of revenue;
 451 clerk of the circuit court.—

452 (1) (a) There shall be established by the clerk of the
 453 circuit court in each county of this state a separate fund to be
 454 known as the fine and forfeiture fund for use by the clerk of
 455 the circuit court in performing court-related functions. The
 456 fund shall consist of the following:

457 ~~1. (a)~~ Fines and penalties pursuant to ss. 28.2402(2),
 458 34.045(2), 316.193, 327.35, 327.72, 379.2203(1), and 775.083(1).

459 ~~2. (b)~~ That portion of civil penalties directed to this fund
 460 pursuant to s. 318.21.

461 ~~3. (c)~~ Court costs pursuant to ss. 28.2402(1)(b),
 462 34.045(1)(b), 318.14(10)(b), 318.18(11)(a), 327.73(9)(a) and
 463 (11)(a), and 938.05(3).

464 ~~4. (d)~~ Proceeds from forfeited bail bonds, unclaimed bonds,

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465 unclaimed moneys, or recognizances pursuant to ss. 321.05(4) (a),
466 379.2203(1), and 903.26(3) (a).

467 ~~5.(e)~~ Fines and forfeitures pursuant to s. 34.191.

468 ~~6.(f)~~ Filing fees received pursuant to ss. 28.241 and
469 34.041, unless the disposition of such fees is otherwise
470 required by law.

471 ~~7.(g)~~ All other revenues received by the clerk as revenue
472 authorized by law to be retained by the clerk.

473 (b) The clerk of the circuit court in each county may
474 invest funds held in the fine and forfeiture fund as provided in
475 paragraph (a) in an interest-bearing account.

476 (2) Interest earned in the fine and forfeiture fund must be
477 deposited into the Public Records Modernization Trust Fund to be
478 used exclusively for additional court-related operations and
479 enhancements.

480 Section 12. Subsection (6) of section 186.003, Florida
481 Statutes, is amended to read:

482 186.003 Definitions; ss. 186.001-186.031, 186.801-186.901.-
483 As used in ss. 186.001-186.031 and 186.801-186.901, the term:

484 (6) "State agency" or "agency" means any official, officer,
485 commission, board, authority, council, committee, or department
486 of the executive branch of state government. For purposes of
487 this chapter, "state agency" or "agency" includes ~~state~~
488 ~~attorneys, public defenders, the capital collateral regional~~
489 ~~counsel, the Justice Administrative Commission, and the Public~~
490 ~~Service Commission.~~

491 Section 13. Paragraph (a) of subsection (8) and subsection
492 (18) of section 318.18, Florida Statutes, are amended to read:

493 318.18 Amount of penalties.—The penalties required for a

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494 noncriminal disposition pursuant to s. 318.14 or a criminal
495 offense listed in s. 318.17 are as follows:

496 (8) (a) Any person who fails to comply with the court's
497 requirements or who fails to pay the civil penalties specified
498 in this section within the 30-day period provided for in s.
499 318.14 must pay an additional civil penalty of \$16, ~~\$1.50~~ ~~\$6.50~~
500 of which must be remitted to the Department of Revenue for
501 deposit in the General Revenue Fund, ~~and~~ \$9.50 of which must be
502 remitted to the Department of Revenue for deposit in the Highway
503 Safety Operating Trust Fund, and \$5 of which shall be retained
504 by the clerk of the court to be deposited in the Public Records
505 Modernization Trust Fund and used exclusively for funding court-
506 related technology needs of the clerk, as defined in s.

507 ~~29.008(1)(f)2. and (h). Of this additional civil penalty of \$16,~~
508 ~~\$4 is not revenue for purposes of s. 28.36 and may not be used~~
509 ~~in establishing the budget of the clerk of the court under that~~
510 ~~section or s. 28.35.~~ The department shall contract with the
511 Florida Association of Court Clerks, Inc., to design, establish,
512 operate, upgrade, and maintain an automated statewide Uniform
513 Traffic Citation Accounting System to be operated by the clerks
514 of the court which shall include, but not be limited to, the
515 accounting for traffic infractions by type, a record of the
516 disposition of the citations, and an accounting system for the
517 fines assessed and the subsequent fine amounts paid to the
518 clerks of the court. The clerks of the court must provide the
519 information required by this chapter to be transmitted to the
520 department by electronic transmission pursuant to the contract.

521 (18) In addition to any penalties imposed, an
522 administrative fee of \$12.50 must be paid for all noncriminal

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523 moving and nonmoving violations under chapters 316, 320, and
 524 322. Of this administrative fee, \$6.25 must be deposited into
 525 the Public Records Modernization Trust Fund and used exclusively
 526 for funding court-related technology needs of the clerk, as
 527 defined in s. 29.008(1)(f)2. and (h), and \$6.25 must be
 528 deposited into the fine and forfeiture fund established pursuant
 529 to s. 142.01 ~~The clerk shall remit the administrative fee to the~~
 530 ~~Department of Revenue for deposit into the General Revenue Fund.~~

531 Section 14. Section 322.76, Florida Statutes, is created to
 532 read:

533 322.76 Miami-Dade County Clerk of the Court Driver License
 534 Reinstatement Pilot Program.—There is created in Miami-Dade
 535 County the Clerk of the Court Driver License Reinstatement Pilot
 536 Program.

537 (1) As used in this section, the term "clerk" means the
 538 clerk of the circuit court for Miami-Dade County.

539 (2) Notwithstanding any other provision to the contrary in
 540 this chapter, the clerk may reinstate or provide an affidavit to
 541 the department to reinstate a suspended driver license:

542 (a) For a person who failed to fulfill a court-ordered
 543 child support obligation.

544 (b) As a result of the end of suspension because of points,
 545 under s. 322.27, notwithstanding the person receiving a hardship
 546 waiver.

547 (c) For a person who failed to comply with any provision of
 548 chapter 318 or this chapter.

549 (3) Notwithstanding s. 322.29(1), an examination is not
 550 required for the reinstatement of a driver license suspended
 551 under s. 318.15 or s. 322.245 unless an examination is otherwise

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552 required by this chapter. A person applying for the
 553 reinstatement of a driver license suspended under s. 318.15 or
 554 s. 322.245 must present to the clerk certification from the
 555 court that he or she has either complied with all obligations
 556 and penalties imposed pursuant to s. 318.15 or with all
 557 directives of the court and the requirements of s. 322.245.

558 (4) A nonrefundable service fee must be paid pursuant to s.
 559 322.29(2).

560 (5) Before July 1, 2024, the department shall work with the
 561 clerk, through the clerk's association, to ensure the ability
 562 within its technology system for the clerk to reinstate
 563 suspended driver licenses under the pilot program, to begin on
 564 July 1, 2024.

565 (6) By December 31, 2025, the clerk must submit to the
 566 Governor, the President of the Senate, the Speaker of the House
 567 of Representatives, and the executive director of the Florida
 568 Clerks of Court Operations Corporation a report containing the
 569 following information:

570 (a) Number of driver license reinstatements.

571 (b) Amount of fees and costs collected, including the
 572 aggregate funds received by the clerk, local governmental
 573 entities, and state entities, including the General Revenue
 574 Fund.

575 (c) The personnel, operating, and other expenditures
 576 incurred by the clerk.

577 (d) Feedback received from the community, if any, in
 578 response to the clerk's participation in the pilot program.

579 (e) Whether the pilot program led to improved timeliness
 580 for the reinstatement of driver licenses.

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581 (f) The clerk's recommendation as to whether the pilot
 582 program should be extended in Miami-Dade County or expanded to
 583 other clerks' offices.

584 (g) Any other information the clerk deems necessary.

585 (7) This section expires on July 1, 2026.

586 Section 15. Subsection (1) of section 501.2101, Florida
 587 Statutes, is amended to read:

588 501.2101 Enforcing authorities; moneys received in certain
 589 proceedings.—

590 (1) Any moneys received by an enforcing authority for
 591 attorney ~~attorney's~~ fees and costs of investigation or
 592 litigation in proceedings brought under the provisions of s.
 593 501.207, s. 501.208, or s. 501.211 shall be deposited as
 594 received in the Legal Affairs Revolving Trust Fund if the action
 595 is brought by the Department of Legal Affairs, and in the Grants
 596 and Donations ~~Consumer Frauds~~ Trust Fund of a state attorney the
 597 ~~Justice Administrative Commission~~ if the action is brought by
 598 the a state attorney.

599 Section 16. Paragraph (a) of subsection (2) of section
 600 741.30, Florida Statutes, is amended to read:

601 741.30 Domestic violence; injunction; powers and duties of
 602 court and clerk; petition; notice and hearing; temporary
 603 injunction; issuance of injunction; statewide verification
 604 system; enforcement; public records exemption.—

605 (2) (a) Notwithstanding any other law, the assessment of a
 606 filing fee for a petition for protection against domestic
 607 violence is prohibited. ~~However, subject to legislative~~
 608 ~~appropriation, the clerk of the circuit court may, on a~~
 609 ~~quarterly basis, submit to the Office of the State Courts~~

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610 ~~Administrator a certified request for reimbursement for~~
 611 ~~petitions for protection against domestic violence issued by the~~
 612 ~~court, at the rate of \$40 per petition. The request for~~
 613 ~~reimbursement must be submitted in the form and manner~~
 614 ~~prescribed by the Office of the State Courts Administrator. From~~
 615 ~~this reimbursement, the clerk shall pay any law enforcement~~
 616 ~~agency serving the injunction the fee requested by the law~~
 617 ~~enforcement agency; however, this fee may not exceed \$20.~~

618 Section 17. Paragraph (b) of subsection (3) of section
 619 784.046, Florida Statutes, is amended to read:

620 784.046 Action by victim of repeat violence, sexual
 621 violence, or dating violence for protective injunction; dating
 622 violence investigations, notice to victims, and reporting;
 623 pretrial release violations; public records exemption.—

624 (3) (b) Notwithstanding any other law, the clerk of the
 625 court may not assess a fee for filing a petition for protection
 626 against repeat violence, sexual violence, or dating violence.
 627 ~~However, subject to legislative appropriation, the clerk of the~~
 628 ~~court may, each quarter, submit to the Office of the State~~
 629 ~~Courts Administrator a certified request for reimbursement for~~
 630 ~~petitions for protection issued by the court under this section~~
 631 ~~at the rate of \$40 per petition. The request for reimbursement~~
 632 ~~shall be submitted in the form and manner prescribed by the~~
 633 ~~Office of the State Courts Administrator. From this~~
 634 ~~reimbursement, the clerk shall pay the law enforcement agency~~
 635 ~~serving the injunction the fee requested by the law enforcement~~
 636 ~~agency; however, this fee may not exceed \$20.~~

637 Section 18. Paragraph (a) of subsection (2) of section
 638 784.0485, Florida Statutes, is amended to read:

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639 784.0485 Stalking; injunction; powers and duties of court
640 and clerk; petition; notice and hearing; temporary injunction;
641 issuance of injunction; statewide verification system;
642 enforcement.—

643 (2) (a) Notwithstanding any other law, the clerk of court
644 may not assess a filing fee to file a petition for protection
645 against stalking. ~~However, subject to legislative appropriation,~~
646 ~~the clerk of the circuit court may, on a quarterly basis, submit~~
647 ~~to the Office of the State Courts Administrator a certified~~
648 ~~request for reimbursement for petitions for protection against~~
649 ~~stalking issued by the court, at the rate of \$40 per petition.~~
650 ~~The request for reimbursement shall be submitted in the form and~~
651 ~~manner prescribed by the Office of the State Courts~~
652 ~~Administrator. From this reimbursement, the clerk shall pay any~~
653 ~~law enforcement agency serving the injunction the fee requested~~
654 ~~by the law enforcement agency; however, this fee may not exceed~~
655 ~~\$20.~~

656 Section 19. This act shall take effect upon becoming a law.



The Florida Senate

Committee Agenda Request

To: Senator Doug Broxson, Chair
Committee on Appropriations

Subject: Committee Agenda Request

Date: February 21, 2024

I respectfully request that **Senate Bill #1470**, relating to Clerks of the Court, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in blue ink, appearing to read "Travis Hutson".

Senator Travis Hutson
Florida Senate, District 7

2/27/24

Meeting Date

The Florida Senate APPEARANCE RECORD

1470

Bill Number or Topic

Deliver both copies of this form to
Senate professional staff conducting the meeting

Appropriations

Committee

Amendment Barcode (if applicable)

Name Jason Welty (Jefferson County Clerk of Court) Phone 850.342.0218

Address 1 Courthouse Circle Email _____

Street

Monticello FL 32344

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

2/27/24

1470

Meeting Date

Bill Number or Topic

Appropriations

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name Sara Sanders Bremer

Phone 850.577.4516

Address 215 S. Monroe St

Email _____

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Court Clerks and Comptroller

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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2/27/24

Meeting Date

The Florida Senate APPEARANCE RECORD

1470

Bill Number or Topic

Appropriations

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name Greg James (Wakulla County Clerk of Court)

Phone 850-926-0905

Address 3056 Crawfordville Hwy

Email _____

Street

Crawfordville

FL

32327

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

2/27/24

Meeting Date

Appropriations

Committee

Name

Angel Colonnese (Manatee County Clerk of Court)

Phone

(941) 749-1800

Address

1115 Manatee Avenue West

Email

Street

Bradenton

FL

34205

City

State

Zip

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

1470

Bill Number or Topic

Amendment Barcode (if applicable)

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/SJR 1560

INTRODUCER: Finance and Tax Committee and Senator Collins

SUBJECT: Ad Valorem Taxation Exemptions

DATE: February 26, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|-----------------|-----------|------------------|
| 1. | <u>Burse</u> | <u>Becker</u> | <u>AG</u> | Favorable |
| 2. | <u>Shuler</u> | <u>Khan</u> | <u>FT</u> | Fav/CS |
| 3. | <u>Shuler</u> | <u>Sadberry</u> | <u>AP</u> | Favorable |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SJR 1560 proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief for tangible personal property on agricultural land, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.⁴

The Florida Constitution prohibits the state from levying ad valorem taxes,⁵ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁶

Ad Valorem Taxation of Tangible Personal Property

Article VII, s. 1 of the Florida Constitution grants exclusive authority to local governments to levy ad valorem taxes on tangible personal property (“TPP”).⁷ Anyone who owns TPP on January 1 and has a proprietorship, partnership, corporation; leases, lends, or rents property; or is a self-employed agent or contractor, must file a TPP return to the property appraiser by April 1 each year.⁸ A single return must be filed for each site in the county where the owner of tangible personal property transacts business.⁹

The Florida Constitution includes the following exemptions and authorization for exemptions for TPP:

- Section 1 specifies that motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes are subject to license taxes, but may not be subject to ad valorem taxes.
- Under section 3, household goods and personal effects are granted an exemption of at least \$1,000.
- Local governments are authorized under section 3 to grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, which may apply to TPP.

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ *See* s. 192.001(2) and (16), F.S.

⁴ Sections 197.162 and 197.322, F.S.; *see also* FLA. DEP’T OF REVENUE, *Florida Property Tax Calendar* (Dec. 2016), available at <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Feb. 17, 2024).

⁵ FLA. CONST. art. VII, s. 1(a)

⁶ FLA. CONST. art. VII, s. 4.

⁷ *See also* FLA. CONST. art. VII, s. 9(a).

⁸ FLA. DEP’T OF REVENUE, *Tangible Personal Property*, https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx (last visited Feb. 12, 2024).

⁹ Section 196.183, F.S.

- Also exempt under section 3 is \$25,000 of the assessed value of tangible personal property¹⁰, and the assessed value of solar or renewable energy devices may be exempt pursuant to general law¹¹.
- Under section 4, tangible personal property “held for sale as stock in trade” may be exempted from taxation.¹²

For purposes of ad valorem property taxation, agricultural equipment that is located on property classified as agricultural under s. 193.461, F.S., and is obsolete and no longer usable for its intended purpose is deemed to have a market value no greater than its value for salvage.¹³

Agricultural Land Valuation

The Florida Constitution provides that agricultural land may be classified by general law and assessed solely on the basis of character of use.¹⁴ Property appraisers annually classify, for assessment purposes, all lands within a county as either agricultural or nonagricultural.¹⁵ Only lands that are used primarily for “bona fide agricultural purposes” shall be classified agricultural.¹⁶ Accordingly, properties classified as bona fide agricultural operations are allowed to be taxed according to the “use” value of the agricultural operation, rather than the development value. Generally, tax assessments for qualifying lands are lower than tax assessments for other uses.

In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so used.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Such other factors as may become applicable.¹⁷

When the land is classified as agricultural, the property appraiser shall consider the following use factors only:

- The quantity and size of the property;

¹⁰ Section 196.183, F.S., specifies the conditions for the general exemption of \$25,000 of the assessed value of tangible personal property.

¹¹ Section 196.182, F.S., specifies the conditions for exemption of renewable energy source devices.

¹² This exemption for inventory is restated at section 196.185, F.S., and inventory is defined at section 192.001(11)(c), F.S.

¹³ Section 193.4615, F.S.

¹⁴ FLA. CONST. art. VII, s. 4(a).

¹⁵ Section 193.461(1), F.S.

¹⁶ Section 193.461(3)(b), F.S.

¹⁷ *Id.*

- The condition of the property;
- The present market value of the property as agricultural land;
- The income produced by the property;
- The productivity of land in its present use;
- The economic merchantability of the agricultural product.
- Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.¹⁸

Agritourism Activity

Current law provides legislative intent to promote agritourism as a way to support agricultural production by providing a stream of revenue and by educating the general public about the agricultural industry.¹⁹ Local governments may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on agricultural land.²⁰

An “agritourism activity” is defined as any agricultural related activity that is consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows the general public to view or enjoy its activities for recreational, entertainment, or educational purposes. These activities include farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity does not include the building of new or additional structures or facilities that are intended primarily to house, shelter, transport, or otherwise accommodate the general public. An activity is deemed to be an agritourism activity regardless of whether the participant paid to participate in the activity.²¹

In order to promote and perpetuate agriculture throughout the state, farm operations are encouraged to engage in agritourism. An agricultural classification may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm which is used to conduct agritourism activities.²²

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief for tangible personal property on agricultural land, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

¹⁸ Section 193.461(6)(a), F.S.

¹⁹ Section 570.85(1), F.S.

²⁰ *Id.*

²¹ Section 570.86(1), F.S.

²² Section 570.87, F.S.

The joint resolution also provides the ballot statement, which will appear on the November 2024 ballot if adopted by the Legislature, as follows:

AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an amendment to the State Constitution to authorize the Legislature, beginning with the 2026 tax roll, to exempt tangible personal property located on land classified as agricultural, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land from ad valorem taxation.

If approved by at least 60 percent of the electors, the proposed amendment applies beginning with the 2026 tax roll.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Art. VII, s. 18 of the Florida Constitution do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election²³ held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.²⁴

²³ Section 97.021(16), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

²⁴ Section 101.161(1), F.S.

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet reviewed this bill.

B. Private Sector Impact:

If approved by 60 percent of voters in November 2024, beginning with the 2026 tax roll, landowners with tangible personal property on agricultural land will be exempt from ad valorem taxes. This will result in an indeterminate positive fiscal impact as landowners take advantage of ad valorem tax savings.

C. Government Sector Impact:

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,²⁵ typically paid from non-recurring General Revenue funds.²⁶ Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed

²⁵ Pursuant to Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)

²⁶ See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution amends Article VII, section 3 of the Florida Constitution.

This resolution creates a new section in Article XII of the Florida Constitution.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on February 20, 2024:

The committee substitute revises the exemption to apply to tangible personal property used on the agricultural land in the production of agricultural products or for agritourism activities.

- B. **Amendments:**

None.

By the Committee on Finance and Tax; and Senator Collins

593-03551-24

20241560c1

Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation.

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

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to

Page 1 of 5

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

593-03551-24

20241560c1

every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its

Page 2 of 5

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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59 respective tax levy and subject to the provisions of this
 60 subsection and general law, grant historic preservation ad
 61 valorem tax exemptions to owners of historic properties. This
 62 exemption may be granted only by ordinance of the county or
 63 municipality. The amount or limits of the amount of this
 64 exemption and the requirements for eligible properties must be
 65 specified by general law. The period of time for which this
 66 exemption may be granted to a property owner shall be determined
 67 by general law.

68 (e) By general law and subject to conditions specified
 69 therein:

70 (1) Twenty-five thousand dollars of the assessed value of
 71 property subject to tangible personal property tax shall be
 72 exempt from ad valorem taxation.

73 (2) The assessed value of solar devices or renewable energy
 74 source devices subject to tangible personal property tax may be
 75 exempt from ad valorem taxation, subject to limitations provided
 76 by general law.

77 (3) Tangible personal property that is located on property
 78 classified as agricultural land, as specified by general law;
 79 used on such property in the production of agricultural products
 80 or for agritourism activities; and owned by the landowner or
 81 leaseholder of the agricultural land shall be exempt from ad
 82 valorem taxation.

83 (f) There shall be granted an ad valorem tax exemption for
 84 real property dedicated in perpetuity for conservation purposes,
 85 including real property encumbered by perpetual conservation
 86 easements or by other perpetual conservation protections, as
 87 defined by general law.

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88 (g) By general law and subject to the conditions specified
 89 therein, each person who receives a homestead exemption as
 90 provided in section 6 of this article; who was a member of the
 91 United States military or military reserves, the United States
 92 Coast Guard or its reserves, or the Florida National Guard; and
 93 who was deployed during the preceding calendar year on active
 94 duty outside the continental United States, Alaska, or Hawaii in
 95 support of military operations designated by the legislature
 96 shall receive an additional exemption equal to a percentage of
 97 the taxable value of his or her homestead property. The
 98 applicable percentage shall be calculated as the number of days
 99 during the preceding calendar year the person was deployed on
 100 active duty outside the continental United States, Alaska, or
 101 Hawaii in support of military operations designated by the
 102 legislature divided by the number of days in that year.

ARTICLE XII

SCHEDULE

105 Ad valorem exemption for tangible personal property on land
 106 classified as agricultural.—This section and the amendment to
 107 Section 3 of Article VII, which authorizes the Legislature to
 108 provide for a tax exemption for certain tangible personal
 109 property, apply beginning with the 2026 tax roll.

110
 111 BE IT FURTHER RESOLVED that the following statement be
 112 placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 3

ARTICLE XII

114
 115
 116 AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL

593-03551-24

20241560c1

117 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.--Proposing an
118 amendment to the State Constitution to authorize the
119 Legislature, beginning with the 2026 tax roll, to exempt
120 tangible personal property located on land classified as
121 agricultural, used on such property in the production of
122 agricultural products or for agritourism activities, and owned
123 by the landowner or leaseholder of the land from ad valorem
124 taxation.



The Florida Senate

Committee Agenda Request

To: Senator Jay Collins, Chair
Committee on Agriculture

Subject: Committee Agenda Request

Date: February 22, 2024

I respectfully request that **Senate Joint Resolution# 1560**, relating to Ad Valorem Taxation Exemptions, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in blue ink, appearing to read "Jay Collins", written over a horizontal line.

Senator Jay Collins
Florida Senate, District 14

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/27/2024 Meeting Date

1560 Bill Number or Topic

Appropriations Committee

Amendment Barcode (if applicable)

Name Izzy Garbarino

Phone 850-617-7700

Address 400 S Monroe St PL-10

Email

Street

Tallahassee

FL

32399

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing: FL Dept. of Agriculture

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

February 27, 2024

The Florida Senate APPEARANCE RECORD

1560

Meeting Date

Bill Number or Topic

Appropriations

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name **Albert Balido (Florida Assn of Property Appraisers)**

Phone **(866)960-5939**

Address **201 W Park Avenue Suite 100**

Email **Albert@AnfieldFlorida.com**

Street

Tallahassee

FL

32301

City

State

Zip

Reset Form

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/27/24

Meeting Date

Appropriations

Committee

Name Tripp Hunter

Address 119 S Monroe

Street

Tallahassee

City

FL

State

32301

Zip

Phone 850-668-2825

Email Tripp.Hunter@FFVA.Com

The Florida Senate APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

1560

Bill Number or Topic

Amendment Barcode (if applicable)

Speaking: [] For [] Against [] Information OR Waive Speaking: [x] In Support [] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[x] I am a registered lobbyist, representing:

Florida Fruit & Vegetable Assn.

[] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022JointRules.pdf (flsenate.gov)

This form is part of the public record for this meeting.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/CS/CS/SB 1662

INTRODUCER: Appropriation Committee; Appropriations Committee on Agriculture, Environment, and General Government; Governmental Oversight and Accountability Committee; and Senator Collins

SUBJECT: Cybersecurity

DATE: February 28, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|----------------|-----------------|------------|---------------|
| 1. | <u>Harmsen</u> | <u>McVaney</u> | <u>GO</u> | <u>Fav/CS</u> |
| 2. | <u>Hunter</u> | <u>Betta</u> | <u>AEG</u> | <u>Fav/CS</u> |
| 3. | <u>Hunter</u> | <u>Sadberry</u> | <u>AP</u> | <u>Fav/CS</u> |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/CS/SB 1662 prohibits the award of a contract to technology services vendors that have shared information with non-United States Trade Agreements Act compliant nations without prior written consent within the past 7 years, revises the mission, goals, and responsibilities of the Florida Center for Cybersecurity and adds program oversight for the Enterprise Cybersecurity Resiliency program within the Department of Management Services.

The bill has no fiscal impact on state revenues or expenditures. See Section V., Fiscal Impact Statement.

The bill provides an effective date of July 1, 2024.

II. Present Situation:

Trade Agreements Act

Congress passed the Trade Agreements Act (TAA) of 1979 to modify provisions in the Buy American Act and to promote fair and open international trade.¹ Non-TAA compliant countries are those without trade agreements with the United States in the following categories:

- World Trade Organization Government Procurement Agreement Countries
- Free Trade Agreement Countries
- Least Developed Countries
- Caribbean Basin Countries

Non-TAA compliant countries include, but are not limited to: China, India, Indonesia, Iran, Iraq, Malaysia, North Korea, Pakistan, Russia, and Sri Lanka.²

Cybersecurity and Ransomware

Over the last decade, cybersecurity has rapidly become a growing concern. Cyberattacks are growing in frequency and severity. Cybercrime is expected to inflict \$8 trillion worth of damage globally in 2023.³ The United States is often a target of cyberattacks,⁴ including attacks on critical infrastructure, and has been a target of more significant cyberattacks⁵ over the last 14 years than any other country.⁶ The Colonial Pipeline is an example of critical infrastructure that was attacked, disrupting what is arguably the nation's most important fuel conduit.⁷

Ransomware is a type of cybersecurity incident where malware⁸ that is designed to encrypt files on a device and renders the files and the systems that rely on them unusable. In other words, critical information is no longer accessible. During a ransomware attack, malicious actors demand a ransom in exchange for regained access through decryption. If the ransom is not paid, the ransomware actors will often threaten to sell or leak the data or authentication information.

¹ The Department of Commerce, *The Big "A" Acquisition Conference* (May 4, 2011), [The Buy American Act / Trade Agreements Act](#) (last visited February 26, 2024).

² GSA Federal Schedules, *TAA Designated Countries* (Nov. 16, 2023), <https://gsa.federalschedules.com/resources/taa-designated-countries/> (last visited Feb. 26, 2024).

³ Steve Morgan, CYBERCRIME MAGAZINE, *Cybercrime to Cost the World \$8 Trillion Annually in 2023* (Oct. 17, 2022), [Cybercrime To Cost The World 8 Trillion Annually In 2023 \(cybersecurityventures.com\)](#) (last visited Jan. 31, 2024).

⁴ Chris Jaikaran, CONGRESSIONAL RESEARCH SERVICE, *Cybersecurity: Selected Cyberattacks, 2012-2022* (Aug. 9, 2023), <https://crsreports.congress.gov/product/pdf/R/R46974> (last visited Jan. 25, 2024).

⁵ "Significant cyber-attacks" are defined as cyber-attacks on a country's government agencies, defense and high-tech companies, or economic crimes with losses equating to more than a million dollars. Kyle Brasseur, FRA CONFERENCES, *Study: U.S. Largest Target for Significant Cyber-Attacks* (Jul. 13, 2020), <https://www.fraconferences.com/insights-articles/compliance/study-us-largest-target-for-significant-cyber-attacks/#:~:text=The%20United%20States%20has%20been%20on%20the%20receiving,article%20is%20from%20FRA%27s%20sister%20company%2C%20Compliance%20Week> (last visited Jan. 31, 2024).

⁶ *Id.*

⁷ S&P Global, *Pipeline operators must start reporting cyberattacks to government: TSA orders*, https://www.spglobal.com/commodityinsights/en/market-insights/latest-news/electric-power/052721-pipeline-operators-must-start-reporting-cyberattacks-to-government-tsa-orders?utm_campaign=corporatepro&utm_medium=contentdigest&utm_source=esgmay2021 (last visited Jan. 31, 2024).

⁸ "Malware" means hardware, firmware, or software that is intentionally included or inserted in a system for a harmful purpose. [malware - Glossary | CSRC \(nist.gov\)](#) (last visited Jan. 31, 2024).

Even if the ransom is paid, there is no guarantee that the bad actor will follow through with decryption.

In recent years, ransomware incidents have become increasingly prevalent among the nation's state, local, tribal, and territorial government entities and critical infrastructure organizations.⁹ For example, Tallahassee Memorial Hospital was hit by a ransomware attack February 2023, and the hospital's systems were forced to shut down, impacting many local residents in need of medical care.¹⁰

Information Technology and Cybersecurity Management

The Department of Management Services (DMS) oversees information technology (IT)¹¹ governance and security for the executive branch in Florida.¹² The Florida Digital Service (FLDS) is housed within the DMS and was established in 2020 to replace the Division of State Technology.¹³ The FLDS works under the DMS to implement policies for IT and cybersecurity for state agencies.¹⁴

The head of the FLDS is appointed by the Secretary of Management Services¹⁵ and serves as the state chief information officer (CIO).¹⁶ The CIO must have at least five years of experience in the development of IT system strategic planning and IT policy and, preferably, have leadership-level experience in the design, development, and deployment of interoperable software and data solutions.¹⁷ The FLDS must propose innovative solutions that securely modernize state government, including technology and information services, to achieve value through digital transformation and interoperability, and to fully support Florida's cloud first policy.¹⁸

The DMS, through the FLDS, has the following powers, duties, and functions:¹⁹

- Develop IT policy for the management of the state's IT resources;
- Develop an enterprise architecture;
- Establish IT project management and oversight standards for state agencies;

⁹ Cybersecurity and Infrastructure Agency, *Ransomware 101*, <https://www.cisa.gov/stopransomware/ransomware-101> (last visited Jan. 31, 2024).

¹⁰ Caitlyn Stroh-Page, TALLAHASSEE DEMOCRAT, *Social Security Numbers, Some Patient Treatment Info Involved in TMH Cybersecurity Incident* (Apr. 1, 2023) <https://www.tallahassee.com/story/news/local/2023/03/31/tmh-updates-what-information-was-affected-during-cybersecurity-incident/70069655007/> (last visited Jan. 25, 2024).

¹¹ The term "information technology" means equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form. Section 282.0041(19), F.S.

¹² See s. 20.22, F.S.

¹³ Chapter 2020-161, Laws of Fla.

¹⁴ See s. 20.22(2)(b), F.S.

¹⁵ The Secretary of Management Services serves as the head of the DMS and is appointed by the Governor, subject to confirmation by the Senate. Section 20.22(1), F.S.

¹⁶ Section 282.0051(2)(a), F.S.

¹⁷ *Id.*

¹⁸ Section 282.0051(1), F.S.

¹⁹ *Id.*

- Provide oversight for all state agency IT projects that have a total cost of \$10 million or more and that are funded in the General Appropriations Act or any other law;²⁰ and
- Standardize and consolidate IT services that support interoperability, Florida’s cloud first policy, and business functions and operations that are common across state agencies.

State Cybersecurity Act

While it has existed in some form for more than 10 years, in 2022, the Legislature passed the State Cybersecurity Act,²¹ which requires the DMS and the heads of the state agencies²² to meet certain requirements to enhance the cybersecurity²³ of the state agencies.

The DMS through FLDS is tasked with completing the following:²⁴

- Establish standards for assessing agency cybersecurity risks;
- Adopt rules to mitigate risk, support a security governance framework, and safeguard agency digital assets, data,²⁵ information, and IT resources;²⁶
- Designate a chief information security officer (CISO);
- Develop and annually update a statewide cybersecurity strategic plan such as identification and mitigation of risk, protections against threats, and tactical risk detection for cyber incidents;²⁷
- Develop and publish for use by state agencies a cybersecurity governance framework;
- Assist the state agencies in complying with the State Cybersecurity Act;
- Provide annual training on cybersecurity for information security managers and computer security incident response team members;
- Annually review the strategic and operational cybersecurity plans of state agencies;
- Track the state agencies’ implementation of remediation plans;
- Provide cybersecurity training to all state agency technology professionals that develops, assesses, and documents competencies by role and skill level;
- Maintain a Cybersecurity Operations Center (CSOC) led by the CISO to serve as a clearinghouse for threat information and coordinate with the FDLE to support responses to incidents; and
- Lead an Emergency Support Function under the state emergency management plan.

²⁰ The FLDS provides project oversight on IT projects that have a total cost of \$20 million or more for the Department of Financial Services, the Department of Legal Affairs, and the Department of Agriculture and Consumer Services. Section 282.0051(1)(m), F.S.

²¹ Section 282.318, F.S.

²² For purposes of the State Cybersecurity Act, the term “state agency” includes the Department of Legal Affairs, the Department of Agriculture and Consumer Services, and the Department of Financial Services. Section 282.318(2), F.S.

²³ “Cybersecurity” means the protection afforded to an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, information, and information technology resources. Section 282.0041(8), F.S.

²⁴ Section 282.318(3), F.S.

²⁵ “Data” means a subset of structured information in a format that allows such information to be electronically retrieved and transmitted. Section 282.0041(9), F.S.

²⁶ “Information technology resources” means data processing hardware and software and services, communications, supplies, personnel, facility resources, maintenance, and training. Section 282.0041(22), F.S.

²⁷ “Incident” means a violation or imminent threat of violation, whether such violation is accidental or deliberate, of information technology resources, security, policies, or practices. An imminent threat of violation refers to a situation in which the state agency has a factual basis for believing that a specific incident is about to occur. Section 282.0041(19), F.S.

The State Cybersecurity Act requires the head of each state agency to designate an information security manager to administer the state agency's cybersecurity program.²⁸ The head of the agency has additional tasks in protecting against cybersecurity threats as follows:²⁹

- Establish a cybersecurity incident response team with the FLDS and the Cybercrime Office, which must immediately report all confirmed or suspected incidents to the CISO;
- Annually submit to the DMS the state agency's strategic and operational cybersecurity plans;
- Conduct and update a comprehensive risk assessment to determine the security threats once every three years;
- Develop and update written internal policies and procedures for reporting cyber incidents;
- Implement safeguards and risk assessment remediation plans to address identified risks;
- Ensure internal audits and evaluations of the agency's cybersecurity program are conducted;
- Ensure that the cybersecurity requirements for the solicitation, contracts, and service-level agreement of IT and IT resources meet or exceed applicable state and federal laws, regulations, and standards for cybersecurity, including the National Institute of Standards and Technology (NIST)³⁰ cybersecurity framework;
- Provide cybersecurity training to all agency employees within 30 days of employment;
- Develop a process that is consistent with the rules and guidelines established by the FLDS for detecting, reporting, and responding to threats, breaches, or cybersecurity incidents; and
- Submit an after-action report to the FLDS within one week after remediation of a cybersecurity incident or ransomware incident.

Florida Cybersecurity Advisory Council

The Florida Cybersecurity Advisory Council³¹ (CAC) within the DMS³² assists state agencies in protecting IT resources from cyber threats and incidents.³³ The CAC must assist the FLDS in implementing best cybersecurity practices, taking into consideration the final recommendations of the Florida Cybersecurity Task Force – a task force created to review and assess the state's cybersecurity infrastructure, governance, and operations.³⁴ The CAC meets at least quarterly to:³⁵

- Review existing state agency cybersecurity policies;
- Assess ongoing risks to state agency IT;
- Recommend a reporting and information sharing system to notify state agencies of new risks;
- Recommend data breach simulation exercises;

²⁸ Section 282.318(4)(a), F.S.

²⁹ Section 282.318(4), F.S.

³⁰ NIST, otherwise known as the National Institute of Standards and Technology, "is a non-regulatory government agency that develops technology, metrics, and standards to drive innovation and economic competitiveness at U.S.-based organizations in the science and technology industry." Nate Lord, *What is NIST Compliance*, DataInsider (May. 6, 2023), <https://www.digitalguardian.com/blog/what-nist-compliance> (last visited Jan. 31, 2024).

³¹ Under Florida law, an "advisory council" means an advisory body created by specific statutory enactment and appointed to function on a continuing basis. Generally, an advisory council is enacted to study the problems arising in a specified functional or program area of state government and to provide recommendations and policy alternatives. Section 20.03(7), F.S.; *See also* s. 20.052, F.S.

³² Section 282.319(1), F.S.

³³ Section 282.319(2), F.S.

³⁴ Section 282.319(2)-(3), F.S.

³⁵ Section 282.319(9), F.S.

- Assist the FLDS in developing cybersecurity best practice recommendations; and
- Examine inconsistencies between state and federal law regarding cybersecurity.

The CAC must work with NIST and other federal agencies, private sector businesses, and private security experts to identify which local infrastructure sectors, not covered by federal law, are at the greatest risk of cyber-attacks and to identify categories of critical infrastructure as critical cyber infrastructure if cyber damage to the infrastructure could result in catastrophic consequences.³⁶

The CAC must also prepare and submit a comprehensive report to the Governor, the President of the Senate, and the Speaker of the House of Representatives that includes data, trends, analysis, findings, and recommendations for state and local action regarding ransomware incidents as stated below:³⁷

- Descriptive statistics, including the amount of ransom requested, duration of the incident, and overall monetary cost to taxpayers of the incident;
- A detailed statistical analysis of the circumstances that led to the ransomware incident which does not include the name of the state agency or local government, network information, or system identifying information;
- Statistical analysis of the level of cybersecurity employee training and frequency of data backup for the state agencies or local governments that reported incidents;
- Specific issues identified with current policy, procedure, rule, or statute and recommendations to address those issues; and
- Other recommendations to prevent ransomware incidents.

Cyber Incident Response

The National Cyber Incident Response Plan (NCIRP) was developed by the U.S. Department of Homeland Security, according to the direction of Presidential Policy Directive (PPD)-41.³⁸ The NCIRP is part of the broader National Preparedness System and establishes the strategic framework for a whole-of-Nation approach to mitigating, responding to, and recovering from cybersecurity incidents posing risk to critical infrastructure.³⁹ The NCIRP was developed in coordination with federal, state, local, and private sector entities and is designed to interface with industry best practice standards for cybersecurity, including the NIST Cybersecurity Framework.

The NCIRP adopted a common schema for describing the severity of cybersecurity incidents affecting the U.S. The schema establishes a common framework to evaluate and assess cybersecurity incidents to ensure that all departments and agencies have a common view of the severity of a given incident; urgency required for responding to a given incident; seniority level

³⁶ Section 282.319(10), F.S.

³⁷ Section 282.319(11), F.S.

³⁸ Annex for PPD-41: *U.S. Cyber Incident Coordination*, <https://obamawhitehouse.archives.gov/the-press-office/2016/07/26/annex-presidential-policy-directive-united-states-cyber-incident> (last visited Jan. 31, 2024).

³⁹ Cybersecurity & Infrastructure Security Agency, *Cybersecurity Incident Response*, <https://www.cisa.gov/topics/cybersecurity-best-practices/organizations-and-cyber-safety/cybersecurity-incident-response#:~:text=%20National%20Cyber%20Incident%20Response%20Plan%20%28NCIRP%29%20The,incidents%20and%20how%20those%20activities%20all%20fit%20together> (last visited Jan. 31, 2024).

necessary for coordinating response efforts; and level of investment required for response efforts.⁴⁰

The severity level of a cybersecurity incident in accordance with the NCIRP is determined as follows:

- Level 5: An emergency-level incident within the specified jurisdiction if the incident poses an imminent threat to the provision of wide-scale critical infrastructure services; national, state, or local security; or the lives of the country's, state's, or local government's citizens.
- Level 4: A severe-level incident if the incident is likely to result in a significant impact within the affected jurisdiction which affects the public health or safety; national, state, or local security; economic security; or individual civil liberties.
- Level 3: A high-level incident if the incident is likely to result in a demonstrable impact in the affected jurisdiction to public health or safety; national, state, or local security; economic security; civil liberties; or public confidence.
- Level 2: A medium-level incident if the incident may impact public health or safety; national, state, or local security; economic security; civil liberties; or public confidence.
- Level 1: A low-level incident if the incident is unlikely to impact public health or safety; national, state, or local security; economic security; or public confidence.⁴¹

State agencies and local governments in Florida, must report to the CSOC all ransomware incidents and any cybersecurity incidents at severity levels of three, four, or five as soon as possible, but no later than 48 hours after discovery of a cybersecurity incident and no later than 12 hours after discovery of a ransomware incident.⁴² The CSOC is required to notify the President of the Senate and the Speaker of the House of Representatives of any incidents at severity levels of three, four, or five as soon as possible, but no later than 12 hours after receiving the incident report from the state agency or local government.⁴³ For state agency incidents at severity levels one and two, they must report these to the CSOC and the Cybercrime Office at the FDLE as soon as possible.⁴⁴

The notification must include a high-level description of the incident and the likely effects. An incident report for a cybersecurity or ransomware incident by a state agency or local government must include, at a minimum:

- A summary of the facts surrounding the cybersecurity or ransomware incident;
- The date on which the state agency or local government most recently backed up its data, the physical location of the backup, if the backup was affected, and if the backup was created using cloud computing;
- The types of data compromised by the cybersecurity or ransomware incident;
- The estimated fiscal impact of the cybersecurity or ransomware incident;
- In the case of a ransomware incident, the details of the ransom demanded; and

⁴⁰ *Id.*

⁴¹ Section 282.318(3)(c)9.a, F.S.

⁴² Sections 282.318(3)(c)9.c(I), F.S. and 282.3185(5)(b)1., F.S.

⁴³ Section 282.318(3)(c)9.c.(II), F.S.

⁴⁴ Section 282.318(3)(c)(9)(d), F.S.

- If the reporting entity is a local government, a statement requesting or declining assistance from the CSOC, FDLE Cybercrime Office, or sheriff.⁴⁵

In addition, the CSOC must provide consolidated incident reports to the President of the Senate, Speaker of the House of Representatives, and the CAC on a quarterly basis.⁴⁶ The consolidated incident reports to the CAC may not contain any state agency or local government name, network information, or system identifying information, but must contain sufficient relevant information to allow the CAC to fulfill its responsibilities.⁴⁷

State agencies and local governments must submit an after-action report to the FLDS within one week of the remediation of a cybersecurity or ransomware incident.⁴⁸ The report must summarize the incident, state the resolution, and any insights from the incident.

Public Record and Public Meetings Exemption for Specific Cybersecurity Records Held by Agencies

The State Cybersecurity Act makes confidential and exempt from public records copying and inspection requirements the portions of risk assessments, evaluations, external audits, and other agency cybersecurity program reports that are held by an agency, if the disclosure would facilitate unauthorized access to, modification, disclosure, or destruction of data or IT resources.⁴⁹ However, this information must be shared with the Auditor General, DLE Cybercrime Office, FLDS, and the Chief Inspector General. An agency may share its confidential and exempt documents with a local government, another agency, or a federal agency if given for a cybersecurity purpose, or in furtherance of the agency's official duties.⁵⁰ Additionally, any document that, when held by an agency, is exempt or confidential and exempt under s. 119.07(1), F.S., maintains its exempt status when the custodian agency shares it with the legislature.⁵¹

The State Cybersecurity Act also exempts portions of any public meeting that would reveal records that it makes confidential and exempt.⁵²

Florida Fusion Center

To help unify the Nation's efforts to share information and exchange intelligence, the Intelligence Reform and Terrorism Prevention Act of 2004 (Act) was passed. The Act provides guidance to agencies at all levels about information sharing, access and collaboration. Part of this guidance is the need to designate a single fusion center in each state to serve as the "hub" for these activities.⁵³

⁴⁵ Section 282.318(3)(c)9.b, F.S.

⁴⁶ Section 282.318(3)(c)9.e, F.S.

⁴⁷ *Id.*

⁴⁸ Section 282.318(4)(k), F.S.

⁴⁹ Section 282.318(5), F.S.

⁵⁰ Section 282.318(7), F.S.

⁵¹ Section 11.0431(2)(a), F.S.

⁵² Section 282.318(6), F.S.

⁵³ Florida Department of Law Enforcement, *Florida Fusion Center History*, <https://www.fdle.state.fl.us/FFC/FusionCenterHistory> (last visited January 31, 2024).

The Florida Fusion Center (FFC) began operations in 2007 and is located in Tallahassee, Florida. The FFC was designated as the state's primary fusion center by the Governor in March of 2008 and serves as the head of the Network of Florida Fusion Centers. There are regional fusion centers in each of the seven FDLE regions to support local and state intelligence needs.⁵⁴

The FFC provides connectivity and coordinates intelligence sharing among seven regional fusion centers located throughout the state. Operations are guided by the understanding that the key to effectiveness is the development and sharing of information to the fullest extent permitted by law and agency policy. The FFC consists of approximately 45 FDLE members, federal agencies, and 12 multi-disciplinary state agency partners; and includes outreach to private sector entities.⁵⁵

Florida Center for Cybersecurity

The Florida Center for Cybersecurity (Cyber Florida) is housed within the University of South Florida (USF) and was first established in 2014.⁵⁶ The goals of Cyber Florida are to:⁵⁷

- Position Florida as the national leader in cybersecurity and its related workforce through education, research, and community engagement.
- Assist in the creation of jobs in the state's cybersecurity industry and enhance the existing cybersecurity workforce.
- Act as a cooperative facilitator for state business and higher education communities to share cybersecurity knowledge, resources, and training.
- Seek out partnerships with major military installations to assist, when possible, in homeland cybersecurity defense initiatives.
- Attract cybersecurity companies to the state with an emphasis on defense, finance, health care, transportation, and utility sectors.

III. Effect of Proposed Changes:

Technology Services Contract Restrictions

Section 1 prohibits the state, any special district, or any municipal subdivision from awarding a contract to a vendor that has shared security information with companies or individuals in non-TAA compliant nations without prior written consent.

Florida Center for Cybersecurity

Section 2 provides that the Florida Center for Cybersecurity may also be referred to as "Cyber Florida." The bill clarifies that Cyber Florida operates under the discretion of the University of South Florida's (USF) president or designee. The USF president may assign, with the USF board

⁵⁴ *Id.*

⁵⁵ Florida Department of Law Enforcement, *Long-Range Program Plan Fiscal Years 2010-2011 through 2014-2015, September 30, 2009*, available at <http://floridafiscalportal.state.fl.us/Document.aspx?ID=2215&DocType=PDF> (last visited Jan. 31, 2024).

⁵⁶ Section 282.318(4)(k), F.S.

⁵⁷ Section 1004.444, F.S.

of trustee's approval, Cyber Florida to a college within USF that has a strong emphasis on cybersecurity, technology, or computer sciences and engineering.

The bill allows Cyber Florida, at the request of the DMS, FLDS, or other state agency, to assist any state-funded initiatives that relate to: (1) cybersecurity training, professional development, and education for state and local government employees, and (2) increasing the cybersecurity effectiveness of the state and local government technology platforms and infrastructure.

The bill also clarifies the mission and goals of Cyber Florida.

Enterprise Cybersecurity Resiliency Program Oversight

Section 3 instructs the Department of Management Services to contract with an independent verification and validation (IV&V) provider to provide program oversight for the Enterprise Cybersecurity Resiliency Program. It further requires the IV&V vendor to complete a program assessment and provide recommendations to the legislature and Office of Policy and Budget by December 1, 2024, based on specific evaluation criteria.

Section 4 provides that the bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The mandate restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties' or municipalities' ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

The provision added in Section 1 of the bill implicates the following constitutional issues:

Retroactive Application

The State cannot retroactively increase a penalty for past conduct.⁵⁸ Absent an express statement of legislative intent, a statute is presumed to operate only prospectively, not retroactively.⁵⁹ The bill applies a penalty (prohibition on bidding and contracting with the state) for activity that may have occurred 7 years prior to its effective date; this may be found to constitute an increased penalty for past conduct.

Foreign Commerce Article I, section 8 of the United States Constitution grants Congress the power to “regulate Commerce with foreign Nations[.]” This power is Congress’ exclusive domain, in which states have even less freedom to act than with respect to the regulation of interstate commerce.⁶⁰ Courts hold state or local laws to unconstitutionally conflict with the Congressional foreign commerce power if they impair the federal government’s ability to speak with “one voice” internationally.⁶¹ In those cases where state or local laws with international effect have been found valid, this has usually been because Congress had an opportunity to examine the specific issue and either acquiesced in, or affirmatively granted, the states’ authority to do so.⁶² In determining compliance with this factor, international agreements regulating trade are relevant.

The bill’s prohibition on sharing information with firms in foreign countries may prevent the federal government from “speaking with one voice” when regulating commercial relations with foreign governments.

Due Process

It is not clear what entity must making a finding of a violation that disqualifies a firm from Florida state contracting for 7 years, or what evidentiary standard applies to that finding. This may result in an arbitrary application of the law in violation of the firm’s due process right to contract and right to engage in an occupation.⁶³ The 14th amendment of U.S. Constitution, as it applies to the states, requires that states provide due process of law before it can deprive any person of life, liberty, or property. Generally, due process requires in any proceeding which is to be accorded finality reasonable notice which appraises interested parties of the pendency of the action and which affords them an opportunity to present their objection.⁶⁴

Non-Delegation Doctrine

The Legislature may not delegate the power to enact a law, to declare what the law must be, or to exercise an unrestricted discretion in applying the law. Specifically, the adoption by the Legislature in advance of any federal act or the ruling of any federal administrative

⁵⁸ *Calder v. Bull*, 3 U.S. 386 (1778); see *Stogner v. California*, 539 U.S. 607 (2003).

⁵⁹ *Fla. Ins. Guar. Ass’n, Inc. v. Devon Neighborhood Ass’n, Inc.*, 67 So. 3d 187, 194-95 (Fla. 2011).

⁶⁰ See, *Michelin Tire Corp. v. Wages*, 423 U.S. 276 (1976).

⁶¹ *Barclays Bank PLC v. Franchise Tax Board*, 512 U.S. 298, 328 (1994).

⁶² See *Id.*; *Wardair Canada v. Fla. Dept. of Rev.*, 477 U.S. 1 (1986); *Gerling Global Reinsurance* 267 F.3d 1228, 1237 (11th Cir. 2001).

⁶³ *Bd. of Regents of State Colls. v. Roth*, 408 U.S. 564 (1972).

⁶⁴ *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314 (1950).

body, as Congress or such administrative body might see fit to adopt in the future, constitutes an unconstitutional delegation of legislative power.⁶⁵ The bill's reliance of the United States Trade Agreements Act list of compliant nations may constitute a delegation of Legislative authority.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The language does not define the term “share”. It is unclear if a security breach that resulted in the release of data to a non-TAA compliant nation would disqualify a vendor from contracting with the state. The language also does not describe how a disqualifying sharing event would be validated.

VIII. Statutes Affected:

This bill substantially amends section 1004.444 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS/CS by Appropriations on February 27, 2024:

The committee substitute adds a section prohibiting a contract award to technology services vendors that have shared information with non-United States Trade Agreements Act complaint nations without prior written consent within the past 7 years.

CS/CS by Appropriations Committee on Agriculture, Environment, and General Government on February 20, 2024:

The committee substitute:

⁶⁵ *State Dept. of Children and Family Servs. v. L.G.*, 801 So. 2d 1047 (Fla. 1st DCA 2001); *State v. Carswell*, 557 So. 2d 183 (Fla. 3d DCA 1990); *Florida Citrus Processors Ass'n. v. Jesse J. Parrish, Inc.*, 415 So. 2d 1299 (Fla. 2d DCA 1982).

- Removes all statutory revisions related to the Florida Digital Service.
- Requires the Department of Management Services to contract with an independent verification and validation provider to provide program oversight and an assessment of the Enterprise Cybersecurity Resiliency program.

CS by Governmental Oversight and Accountability on January 29, 2024:

- Removes provisions of the bill that designate certain information security personnel positions as selected exempt positions.
- Removes provisions of the bill that require each state agency head to designate a chief information security officer that reports to the Florida Digital Services' (FLDS) chief information officer, and instead amends the role of the currently-serving agency information security manager to "ensure compliance with cybersecurity governance and with the state's enterprise security program and incident response plan." This amendment also requires the agency information security manager to coordinate with information security personnel within his or her agency and the Cybersecurity Operations Center within the FLDS.
- Updates the mission, goals, and responsibilities of the Florida Center for Cybersecurity ("Cyber Florida") housed within University of South Florida (USF), and authorizes the USF president to assign the Center to an appropriate college within the university, with approval of the board of trustees.

B. Amendments:

None.



527458

LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 02/27/2024 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Appropriations (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete lines 28 - 38

and insert:

Section 1. Subsection (7) is added to section 287.0591, Florida Statutes, to read:

287.0591 Information technology; vendor disqualification.-

(7) To protect the state's digital infrastructure from foreign invasion and digital terrorism, if a firm registered with the state's information technology state term contract or



11 any firm performing information technology, systems integration,
12 digital solution engineering, or technology management
13 consulting work for state agencies has been found to have shared
14 security information, including, but not limited to, login and
15 password credentials, with companies or individuals in non-
16 United States Trade Agreements Act compliant nations without the
17 prior written consent of the contracting governmental client in
18 dealings with state or federal contracts in the United States or
19 its territories in the past 7 years, the firm must be
20 disqualified from being awarded any state contract for work to
21 be performed for the state, any special district, or any
22 municipal subdivision.

23 Section 2. Section 1004.444, Florida Statutes, is amended
24 to read:

25 1004.444 Florida Center for Cybersecurity.—

26 (1) The Florida Center for Cybersecurity, which may also be
27 referred to as "Cyber Florida," is established within the
28 University of South Florida, under the direction of the
29 president of the university or the president's designee.

30
31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete lines 3 - 10

34 and insert:

35 287.0591, F.S.; providing that certain firms are
36 disqualified from being awarded specified state
37 contracts if certain conditions exist; amending s.
38 1004.444, F.S.; providing that the Florida Center for
39 Cybersecurity may also be referred to as "Cyber



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40 Florida"; providing that the center is established
41 under the direction of the president of the University
42 of South Florida, or his or her designee; revising the
43 mission and

By the Appropriations Committee on Agriculture, Environment, and General Government; the Committee on Governmental Oversight and Accountability; and Senator Collins

601-03514-24

20241662c2

1 A bill to be entitled
 2 An act relating to cybersecurity; amending s.
 3 1004.444, F.S.; providing that the Florida Center for
 4 Cybersecurity may also be referred to as "Cyber
 5 Florida"; providing that the center is established
 6 under the direction of the president of the University
 7 of South Florida, or his or her designee, and, subject
 8 to the approval of the university's board of trustees,
 9 may be assigned by the president to a college that
 10 meets certain requirements; revising the mission and
 11 goals of the center; authorizing the center to take
 12 certain actions relating to certain initiatives;
 13 requiring the Department of Management Services to
 14 contract with an independent verification and
 15 validation provider for specified services for all
 16 agency staff and vendor work to implement the
 17 enterprise cybersecurity resiliency program; requiring
 18 such provider to complete an assessment of the current
 19 program by a specified date; requiring that the
 20 assessment include recommendations based on certain
 21 evaluations; requiring that the contract require that
 22 monthly reports and deliverables be simultaneously
 23 provided to specified entities and parties; providing
 24 an effective date.

25
 26 Be It Enacted by the Legislature of the State of Florida:

27
 28 Section 1. Section 1004.444, Florida Statutes, is amended
 29 to read:

Page 1 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

601-03514-24

20241662c2

30 1004.444 Florida Center for Cybersecurity.—
 31 (1) The Florida Center for Cybersecurity, which may also be
 32 referred to as "Cyber Florida," is established within the
 33 University of South Florida, under the direction of the
 34 president of the university or the president's designee. The
 35 president may assign the center to a college of the university
 36 if the college has a strong emphasis on cybersecurity,
 37 technology, or computer sciences and engineering, as determined
 38 and approved by the university's board of trustees.
 39 (2) The mission and goals of the center are to:
 40 (a) Position Florida as the national leader in
 41 cybersecurity and its related workforce primarily through
 42 advancing and funding education and research and development
 43 initiatives in cybersecurity and related fields, with a
 44 secondary emphasis on, ~~and~~ community engagement and
 45 cybersecurity awareness.
 46 (b) Assist in the creation of jobs in the state's
 47 cybersecurity industry and enhance the existing cybersecurity
 48 workforce through education, research, applied science, and
 49 engagements and partnerships with the private and military
 50 sectors.
 51 (c) Act as a cooperative facilitator for state business and
 52 higher education communities to share cybersecurity knowledge,
 53 resources, and training.
 54 (d) Seek out research and development agreements and other
 55 partnerships with major military installations and affiliated
 56 contractors to assist, when possible, in homeland cybersecurity
 57 defense initiatives.
 58 (e) Attract cybersecurity companies and jobs to this the

Page 2 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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59 state, with an emphasis on the defense, finance, health care,
60 transportation, and utility sectors.

61 (f) Conduct, fund, and facilitate research and applied
62 science that leads to the creation of new technologies and
63 software packages that have military and civilian applications
64 and that can be transferred for military and homeland defense
65 purposes or for sale or use in the private sector.

66 (3) Upon receiving a request for assistance from the
67 Department of Management Services, the Florida Digital Service,
68 or another state agency, the center is authorized, but may not
69 be compelled by the agency, to conduct, consult on, or otherwise
70 assist any state-funded initiatives related to:

71 (a) Cybersecurity training, professional development, and
72 education for state and local government employees, including
73 school districts and the judicial branch; and

74 (b) Increasing the cybersecurity effectiveness of the
75 state's and local governments' technology platforms and
76 infrastructure, including school districts and the judicial
77 branch.

78 Section 2. (1) In order to ensure the use of best practices
79 and seamless functionality within the enterprise, the Department
80 of Management Services shall contract with an independent
81 verification and validation (IV&V) provider to provide IV&V
82 services for all agency staff and vendor work needed to
83 implement the enterprise cybersecurity resiliency program.

84 (2) The IV&V provider shall complete an assessment of the
85 current program by December 1, 2024. The assessment must
86 include, but need not be limited to, recommendations based on
87 the evaluation of:

601-03514-24 20241662c2

88 (a) The use of Cybersecurity Operations Center tools
89 relative to their inherent capabilities to enhance efficiency
90 and effectiveness;

91 (b) The existing processes to identify and address
92 inefficiencies and areas requiring improvement;

93 (c) The interoperability among different systems to ensure
94 compatibility and facilitate smooth data exchange;

95 (d) The alignment of strategic initiatives and resource
96 allocation with organizational objectives; and

97 (e) The effectiveness of established communication channels
98 to facilitate collaboration and dissemination of information
99 across state entities.

100 (3) The IV&V contract must require that monthly reports and
101 deliverables be simultaneously provided to the Department of
102 Management Services, the Executive Office of the Governor's
103 Office of Policy and Budget, the chair of the Senate
104 Appropriations Committee, and the chair of the House of
105 Representatives Appropriations Committee.

106 Section 3. This act shall take effect July 1, 2024.

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2/27/24
Meeting Date

Appropriations
Committee

SB 1662
Bill Number or Topic

Amendment Barcode (if applicable)

Name Lauren Hartmann

Phone 727-743-6220

Address 4202 E. Fowler Ave.
Street

Email _____

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

USF

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: SB 7068

INTRODUCER: Appropriations Committee on Criminal and Civil Justice

SUBJECT: Pretrial Detention Hearings

DATE: February 26, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|-----------------|-----------|--|
| 1. | <u>Kolich</u> | <u>Harkness</u> | <u>AP</u> | ACJ Submitted as Comm. Bill/Fav |
| | <u>Kolich</u> | <u>Sadberry</u> | | Favorable |

I. Summary:

SB 7068 amends s. 907.041, F.S., to allow a court to base an order of pretrial detention under s. 907.041(5)(d), F.S., solely on hearsay. This ensures that victims and other witnesses are not required to appear in person at pretrial detention hearings.

Section 907.041(5), F.S., specifies circumstances in which the state has discretion to motion for pretrial detention, and circumstances in which the state, or the court, must motion for pretrial detention. Paragraph (5)(d), provides the circumstances in which a motion for pretrial detention *must* be made.

The bill changes the evidentiary requirements for a pretrial detention hearing, but does not affect the requirement to hold such a hearing, the standard of proof at such a hearing, or the time frame in which the hearing must be conducted.

The bill may have an indeterminate fiscal impact on state and local government expenditures. See Section V., Fiscal Impact Statement.

The bill takes effect upon becoming a law.

II. Present Situation:

Article I, s. 14 of the Florida Constitution states that “[u]nless charged with a capital offense or an offense punishable by life imprisonment and the proof of guilt is evident or the presumption is great, every person charged with a crime or violation of municipal or county ordinance shall be entitled to pretrial release on reasonable conditions. If no conditions of release can reasonably protect the community from risk of physical harm to persons, assure the presence of the accused at trial, or assure the integrity of the judicial process, the accused may be detained.”

Bail

A person must appear before a judge within 24 hour of arrest for a “first appearance”.¹ During first appearance, a judge advises a defendant of the charges for which he or she was arrested, determines whether there is probable cause that a defendant committed such an offense, and advises a defendant of specified rights.² If a judge determines that probable cause exists, the judge then determines whether a defendant is entitled to pretrial release. A judge may grant pretrial release either by setting a specified bail amount or releasing the defendant on his or her own recognizance.³

Pretrial Detention

Defendants may be held without bail under the Florida Constitution if they are charged with a capital offense, or an offense that is punishable by life imprisonment.⁴ These pretrial detention hearings are often referred to as *Arthur* hearings. The Florida Supreme Court has held that to detain a defendant, the state must present some evidence in addition to the information or indictment that establishes that the defendant’s proof of guilt is evident or the presumption is great.⁵ This is a higher standard than the beyond a reasonable doubt standard used to convict a defendant at trial, and the state may rely solely on hearsay to meet the standard.

Section 907.041, F.S., also permits or requires the state to motion for a pretrial detention hearing based upon the circumstances of the case. In pretrial detention hearings under statutory provisions, the state must meet the beyond a reasonable doubt standard.⁶ This is a lower standard than the state must meet in an *Arthur* hearing, however court rule provides that the state may not present only hearsay evidence.

Discretionary Motion for Pretrial Detention

Under s. 907.041, F.S., upon a motion by the state attorney, the court may order pretrial detention if it finds a substantial probability, based on a defendant’s past and present patterns of behavior, consideration of the criteria used for determining bail, and any other relevant facts, that any of the following circumstances exist:

- The defendant has previously violated conditions of release and that no further conditions of release are reasonably likely to assure the defendant's appearance at subsequent proceedings;
- The defendant, with the intent to obstruct the judicial process, has threatened, intimidated, or injured any victim, potential witness, juror, or judicial officer, or has attempted or conspired to do so, and that no condition of release will reasonably prevent the obstruction of the judicial process;
- The defendant is charged with trafficking in controlled substances under s. 893.135, F.S., there is a substantial probability that the defendant has committed the offense, and no conditions of release will reasonably assure the defendant's appearance at subsequent criminal proceedings;

¹ Fla. R. Crim. P. 3.130.

² *Id.*

³ Fla. R. Crim. P. 3.131.

⁴ Art. I, s. 14, Fla. Const.

⁵ *See State v. Arthur*, 390 So. 2d 717 (Fla. 1980).

⁶ Fla. R. Crim. P. 3.131.

- The defendant is charged with DUI manslaughter, there is a substantial probability that the defendant committed the crime, and the defendant poses a threat of harm to the community;
- The defendant poses the threat of harm to the community;⁷
- The defendant was on probation, parole, or other release pending completion of sentence or on pretrial release for a dangerous crime⁸ at the time the current offense was committed;
- The defendant has violated one or more conditions of pretrial release or bond for the offense currently before the court and the violation, in the discretion of the court, supports a finding that no conditions of release can reasonably protect the community from risk of physical harm to persons or assure the presence of the accused at trial; or
- The defendant:
 - Has previously been sentenced as a prison releasee reoffender, habitual violent felony offender, three-time violent felony offender, or violent career criminal, or the state attorney files a notice seeking that the defendant be sentenced as a prison releasee reoffender, habitual violent felony offender, three-time violent felony offender, or violent career criminal;
 - There is a substantial probability that the defendant committed the offense; and
 - There are no conditions of release that can reasonably protect the community from risk of physical harm or ensure the presence of the accused at trial.⁹

Mandatory Motion for Pretrial Detention

In 2023, the Legislature enacted several changes to bail and pretrial detention proceedings in s. 907.041, F.S., which went into effect on January 1, 2024.¹⁰ One of the more significant changes required the state attorney or the court, on its own motion, to motion for pretrial detention if a defendant is arrested for a dangerous crime that is a capital felony,¹¹ a life felony,¹² or a first degree felony¹³ and the court determines there is probable cause to believe that the defendant committed the offense.¹⁴ A judge must order pretrial detention if:

- He or she finds a substantial probability that the defendant committed such an offense; and,

⁷ A court may conclude a defendant poses the threat of harm to the community if the defendant is charged with a dangerous crime, there is a substantial probability that the defendant committed such crime, the factual circumstances of the crime indicate a disregard for the safety of the community, and there are no conditions of release reasonably sufficient to protect the community from the risk of physical harm to persons. Section 907.041(5)(c)5., F.S.

⁸ A “dangerous crime” includes: arson; aggravated assault; aggravated battery; illegal use of explosives; child abuse or aggravated child abuse; abuse of an elderly person or disabled adult, or aggravated abuse of an elderly person or disabled adult; aircraft piracy; kidnapping; homicide; manslaughter including DUI manslaughter and BUI manslaughter; sexual battery; robbery; carjacking; lewd, lascivious, or indecent assault or act upon or in presence of a child under the age of 16 years; sexual activity with a child, who is 12 years of age or older but less than 18 years of age, by or at solicitation of person in familial or custodial authority; burglary of a dwelling stalking and aggravated stalking; an act of domestic violence as defined in s. 741.28, F.S.; home invasion robbery; an act of terrorism as defined in s. 775.30, F.S.; manufacturing any substances in violation of ch. 893, F.S.; attempting or conspiring to commit any such crime; human trafficking; trafficking in dangerous fentanyl or fentanyl analogues; extortion; or written threats to kill. Section 907.041(5)(a), F.S.

⁹ Section 907.041(5)(c), F.S.

¹⁰ See ch. 2023–27, Laws of Fla.

¹¹ A capital felony is punishable by death or mandatory life imprisonment. Section 775.082, F.S.

¹² A life felony is punishable by a term of imprisonment for life or by a term of years not exceeding life imprisonment and a \$15,000 fine. Sections 775.082, 775.083, or 775.084, F.S.

¹³ A first degree felony is punishable by up to 30 years imprisonment and a \$10,000 fine. Sections 775.082, 775.083, or 775.084, F.S.

¹⁴ Section 907.041(5)(d), F.S.

- Based on the defendant’s past and present patterns of behavior, consideration of the criteria used for determining bail, and any other relevant facts, the court finds that no conditions of release or bail will reasonably protect the community from risk of physical harm, ensure the presence of the defendant at trial, or assure the integrity of the judicial process.¹⁵

Pretrial Detention Procedures

In a pretrial detention hearing, the defendant is entitled to be represented by counsel, to present witnesses and evidence, and to cross-examine witnesses.¹⁶ The rules concerning the admissibility of evidence in criminal trials do not apply to the presentation and consideration of evidence in pretrial detention proceedings; however, evidence that was secured in violation of the United States Constitution or Florida Constitution is inadmissible.¹⁷ If a defendant chooses to testify at a pretrial detention hearing, his or her statements are not admissible to prove guilt in any other criminal proceeding other than in an action for perjury or for impeachment purposes.¹⁸ In both a discretionary and mandatory motion for pretrial detention, the state attorney has the burden of showing the need for pretrial detention.¹⁹

If a defendant is arrested for a “dangerous crime” that requires a court or a state attorney to file a motion for pretrial detention, such pretrial detention hearing must be held within five days of a defendant’s first appearance hearing or, if there is no first appearance hearing, within five days of the defendant’s arraignment.²⁰ If the state attorney files a discretionary motion for pretrial detention, the pretrial detention hearing must be held within five days after the filing of the motion for pretrial detention.²¹

Any party may file a motion for reconsideration of a pretrial detention order at any time before a defendant’s trial if the judge finds that information exists that was not known to the party moving for reconsideration at the time of the pretrial detention hearing if such information has a material bearing on determining whether there are conditions of release or bail that will reasonably assure the appearance of the defendant as required and the safety of any other person and the community from harm.

Any party may file a motion for reconsideration of a pretrial detention order at any time before a defendant’s trial if the judge finds that information exists that was not known to the party moving for reconsideration at the time of the pretrial detention hearing if such information has a material bearing on determining whether there are conditions of release or bail that will reasonably assure the appearance of the defendant as required and the safety of any other person and the community from harm.²²

¹⁵ *Id.*

¹⁶ S. 907.041(5)(i), F.S.

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ Section 907.041(5)(h), F.S.

²⁰ Section 907.041(5)(g), F.S. Generally, arraignment is a defendant’s first court appearance after first appearance. At arraignment, a defendant is formally advised of charges filed by the State and advised of specified rights.

²¹ *Id.*

²² Section 907.041(5)(j), F.S.

Florida Rules of Criminal Procedure

Rule 3.131. Pretrial Release

The Florida Rules of Criminal Procedure govern the procedure in all criminal proceedings in state courts. Rule 3.131 mirrors the right to bail under article I, section 14 of the Florida Constitution, and provides every person the right to pretrial release on reasonable conditions unless:

- He or she is charged with a capital offense or an offense punishable by life imprisonment and the proof of guilt is evident or the presumption is great; or
- No conditions of release can reasonably protect the community from risk of physical harm to persons, assure the presence of the accused at trial, or assure the integrity of the judicial process.²³

In *State v. Arthur*, the Florida Supreme Court (FSC) held that, to preclude a defendant who is charged with a capital offense or offense punishable by life imprisonment from being released on bail, the state attorney must present some evidence in addition to the information or indictment that establishes that the defendant's proof of guilt is evident or the presumption is great, which is a higher standard²⁴ than what is necessary to prove a defendant guilty at trial.²⁵ The FSC specified in *Arthur* that such evidence could be presented in the form of hearsay, including transcripts or affidavits and other evidence relied upon by the grand jury or state attorney in charging the crime.²⁶ "Hearsay" is a statement, other than one made by the declarant²⁷ while testifying at the trial or hearing, offered in evidence to prove the truth of the matter asserted.²⁸

Rule 3.132. Pretrial Detention

For cases where a defendant is either not charged with a capital offense or an offense punishable by life imprisonment, or where the state attorney elects to file a motion for pretrial detention under s. 907.041, F.S., Rule 3.132, provides procedures that a court must follow.²⁹ Rule 3.132 generally mirrors the statutory language of s. 907.041, F.S.; however, Rule 3.132, differs in two ways: by requiring the state attorney to show the need for pretrial detention beyond a reasonable doubt, and by prohibiting a final order of pretrial detention from being based exclusively on hearsay evidence.³⁰ The FSC has not amended Rule 3.132 since the Legislature significantly modified the law relating to pretrial detention in the 2023 Session. The current hearsay prohibition in Rule 3.132, coupled with the requirement for mandatory pretrial detention hearings in s. 907.041(5)(d), F.S., that went into effect on January 1, 2024,³¹ may be interpreted

²³ Fla. R. Crim. P. 3.131(a).

²⁴ "...the degree of proof sufficient to deny an accused the right to bail in a capital case under our Constitution, to -wit, proof that guilt is evident or the presumption of guilt is great is actually a greater degree of proof than that which is required to establish guilt merely to the exclusion of a reasonable doubt." *State v. Williams*, 87 So .2d 45 (Fla. 1956). See also *Russell v. State*, 71 So. 27 (Fla. 1916).

²⁵ 2 *State v. Arthur*, 390 So. 2d 717, 720 (Fla. 1980); *Preston v. Gee*, 133 So. 3d 1218 (Fla. 2d DCA 2014).

²⁶ *Id.*

²⁷ A "declarant" is a person who makes a statement. S. 90.801(1)(a), F.S.

²⁸ S. 90.801(1)(b), F.S.

²⁹ Fla. R. Crim. P. 3.132.

³⁰ Fla. R. Crim. P. 3.132(c)(1).

³¹ *Supra*, note 7.

to require a state attorney to subpoena victims, witnesses, and law enforcement officers to appear at a pretrial hearing and be subjected to cross-examination at such a hearing.³²

I. Effect of Proposed Changes:

This bill amends s. 907.041, F.S., to authorize a court to base an order of pretrial detention under s. 907.041(5)(d), F.S., solely on hearsay.

Section 907.041(5), F.S., specifies circumstances in which the state has discretion to motion for pretrial detention, and circumstances in which the state, or the court, must motion for pretrial detention. Paragraph (5)(d), provides the circumstances in which a motion for pretrial detention *must* be made.

This provides that pretrial detention hearings under s. 907.041, F.S., may be based on the same type of evidence as that presented in an *Arthur* hearing, thereby ensuring that victims and other witnesses are not required to appear in person at pretrial detention hearings.

The bill is effective upon becoming a law.

II. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

The confrontation clause under the Sixth Amendment to the United States Constitution provides that “[i]n all criminal prosecutions, the accused shall enjoy the right...to be confronted with the witnesses against him.”³³ Thus, a defendant in a criminal proceeding has the right to physically face witnesses who are testifying against him or her and the

³² The Criminal Procedure Rules Committee is currently in the process of revising Rule 3.132. The most recent draft of this revision retains the prohibition on a court basing a final order of pretrial detention exclusively on hearsay evidence. Criminal Procedure Rules Committee Agenda, January 26, 2024.

³³ U.S. Const. amend VI.

right to conduct a cross-examination of such witnesses.³⁴ As such, the confrontation clause generally limits the admission of hearsay in criminal proceedings since such hearsay is made out-of-court and the defendant does not have an opportunity to conduct a cross-examination of the declarant. However, the confrontation clause is a right that attaches at trial and does not apply to other ancillary criminal proceedings, such as a pretrial detention hearing.³⁵ In *Godwin v. Johnson*, the Florida First District Court of Appeal explicitly held that the confrontation clause did not apply in a pretrial detention proceeding.³⁶

III. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill changes the evidentiary requirements for a pretrial detention hearing, but does not affect the requirement to hold such a hearing, the standard of proof at such a hearing, or the time frame in which the hearing must be conducted. If there is an increase in motions for pretrial detention there may be a workload impact to the State Courts System; however, this impact can likely be absorbed within existing resources. Moreover, if there is an increase in orders of pretrial detention, there may be a negative fiscal impact to county jails.

IV. Technical Deficiencies:

None.

V. Related Issues:

None.

VI. Statutes Affected:

This bill substantially amends section 907.041 of the Florida Statutes.

³⁴ *Pennsylvania v. Ritchie*, 480 U.S. 39, 51 (1987).

³⁵ *Barber v. Page*, 390 U.S. 179 (1968). *Bruton v. United States*, 391 U.S. 123 (1968).

³⁶ *Godwin v. Johnson*, 957 So. 2d 39 (Fla. First DCA 2007).

VII. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

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

By the Appropriations Committee on Criminal and Civil Justice

604-03509-24

20247068__

1 A bill to be entitled
2 An act relating to pretrial detention hearings;
3 amending s. 907.041, F.S.; authorizing a court to base
4 certain orders of pretrial detention solely on
5 hearsay; making technical changes; providing an
6 effective date.

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

9
10 Section 1. Paragraphs (j) through (m) of subsection (5) of
11 section 907.041, Florida Statutes, are redesignated as
12 paragraphs (k) through (n), respectively, paragraph (i) of that
13 subsection is amended, and a new paragraph (j) is added to that
14 subsection, to read:

15 907.041 Pretrial detention and release.—

16 (5) PRETRIAL DETENTION.—

17 (i) ~~The defendant is entitled to be represented by counsel,~~
18 ~~to present witnesses and evidence, and to cross-examine~~
19 ~~witnesses.~~ The rules concerning admissibility of evidence in
20 criminal trials do not apply to the presentation and
21 consideration of evidence at the detention hearing. The court
22 may base an order of pretrial detention under paragraph (d)
23 solely on hearsay. ~~but~~ Evidence secured in violation of the
24 United States Constitution or the Constitution of the State of
25 Florida shall not be admissible.

26 (j) The defendant is entitled to be represented by counsel,
27 to present witnesses and evidence, and to cross-examine
28 witnesses. No testimony by the defendant shall be admissible to
29 prove guilt at any other judicial proceeding, but such testimony

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

604-03509-24

20247068__

30 may be admitted in an action for perjury, based upon the
31 defendant's statements made at the pretrial detention hearing,
32 or for impeachment.

33 Section 2. This act shall take effect upon becoming a law.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

The Florida Senate

APPEARANCE RECORD

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2/27/24 Meeting Date

SB7068 Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Amira Fox-State Attorney 20th Circuit

Phone

Address

Street

Email

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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SB 7068 Bill Number or Topic

Appropriations Committee

Amendment Barcode (if applicable)

Name Phil Archer - State Atty - 18th Cir

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Speaking: [] For [] Against [] Information OR Waive Speaking: [x] In Support [] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[x] I am appearing without compensation or sponsorship.

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[] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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Meeting Date

7068

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

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Speaking:

For

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Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

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S-001 (08/10/2021)

3/27/24

Meeting Date

The Florida Senate APPEARANCE RECORD

7068

Bill Number or Topic

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Senate App. P

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Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without compensation or sponsorship.



I am a registered lobbyist, representing:



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While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

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2/27/24

Meeting Date

7068

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

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Against

Information

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Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

2/27/24

Meeting Date

7068

Bill Number or Topic

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Committee

Amendment Barcode (if applicable)

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Waive Speaking: In Support Against

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I am a registered lobbyist, representing:



I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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SB 7068

Bill Number or Topic

Amendment Barcode (if applicable)

Name Yenisbel Vilorio Phone _____

Address _____ Email _____

Street

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Six Action

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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SB 7068

Bill Number or Topic

Amendment Barcode (if applicable)

2/27/24
Meeting Date

Appropriations
Committee

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Phone 954 881 8595

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Email _____

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Montgomery

AL

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

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I am a registered lobbyist, representing:

SPLC Action Fund

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: SB 7070

INTRODUCER: Appropriations Committee on Health and Human Services

SUBJECT: Sickle Cell Disease Research and Treatment Education

DATE: February 26, 2024

REVISED: _____

| ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|--------------|----------------|-----------|--|
| Gerbrandt | McKnight | | AHS Submitted as Comm. Bill/Fav |
| 1. Gerbrandt | Sadberry | AP | Favorable |

I. Summary:

SB 7070 creates s. 381.814, F.S., establishing the Sickle Cell Disease Research and Treatment Grant Program (Program) with the Florida Department of Health (DOH) to fund projects that improve the quality and accessibility of health care available for persons living with sickle cell disease (SCD) in the state, as well as advance the collection and analysis of comprehensive data to support research of SCD.

The bill defines terms, identifies long-term goals of the Program, and establishes how funds appropriated to the Program may be used for projects specific to SCD. The DOH's Office of Minority Health and Health Equity is responsible for awarding grants to community-based SCD medical treatment and research centers in Florida.

The bill limits the percentage of grant funding used for administrative expenses and authorizes certain appropriated funds to be carried over for a specified timeframe.

The bill lists the duties of the DOH under the Program, requires an annual report with specific information be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives, and allows the DOH to adopt rules for Program implementation.

The bill amends s. 383.147, F.S., revising SCD and sickle cell trait screening requirements to require that screening providers notify a newborn's parent or guardian, rather than the newborn's primary care physician, of certain information. The bill also authorizes individuals, other than newborns, that have been identified as having SCD or carrying the sickle cell trait, to volunteer for inclusion on the DOH's sickle cell registry.

The bill creates s. 456.0311, F.S., requiring the applicable health care practitioner regulatory boards for specified health care professions to mandate a two-hour continuing education (CE) course on SCD care management as part of every second biennial licensure or certification

renewal. The bill specifies requirements for the course and the procedure for licensees and certificate holders to submit course completion confirmation.

The bill authorizes applicable boards to approve additional equivalent courses that may be used to satisfy the CE course requirement and to include the course hours in the total hours of CE required for the applicable profession, with an exception. The bill also authorizes health care practitioners holding two or more licenses or certificates subject to the course requirement to show proof of completion of one course to satisfy the requirement for all such licenses or certificates.

The bill provides for disciplinary action and authorizes applicable boards to adopt rules.

The bill may have an indeterminate fiscal impact to the DOH to establish the Program. *See* Section V., Fiscal Impact Statement.

The bill provides an effective date of July 1, 2024.

II. Present Situation:

Florida Department of Health

The Florida Department of Health (DOH) is responsible for the state's public health system, which is designed to promote, protect, and improve the health of all people in the state.¹

Rare Diseases

The federal Orphan Drug Act defines a rare disease as any condition that nationally affects fewer than 200,000 people. Over 7,000 rare diseases affect more than 30 million people in the U.S. Many rare conditions are life-threatening and most do not have treatments. Drug, biologic, and device development in rare diseases is challenging for many reasons, including the complex biology and the lack of understanding of the natural history of many rare diseases. The inherently small population of patients with a rare disease can also make conducting clinical trials difficult.²

Since the Orphan Drug Act was signed into law in 1983, the federal Food and Drug Administration (FDA) has approved hundreds of drugs for rare diseases, but most rare diseases do not have FDA-approved treatments. The FDA works with many people and groups, such as patients, caregivers, and drug and device manufacturers, to support rare disease product development. So, while the individual diseases may be rare, the total number of people impacted by a rare disease is larger.³

Rare diseases include genetic disorders, infectious diseases, cancers, and various other pediatric and adult conditions. A rare disease can affect anyone at any point in their life, and can be acute

¹ Section 381.001, F.S.

² United States Food and Drug Administration, *Rare Diseases at FDA*, available at <https://www.fda.gov/patients/rare-diseases-fda> (last visited Feb. 16, 2024).

³ *Id.*

or chronic. It is estimated that 80 percent or more of rare diseases are genetic. For genetic rare diseases, genetic testing is often the only way to make a definitive diagnosis.⁴

Rare diseases present a fundamentally different array of challenges compared to those of more common diseases. Often patients are sent on a “diagnostic odyssey,” in order to determine the cause of symptoms, seeking treatment in health care settings unfamiliar with such a rare condition.⁵

Newborn Metabolic Screening Program

The Legislature created the Florida Newborn Screening Program (NBS Program) in 1965 within the DOH to promote the screening of all newborns for metabolic, hereditary, and congenital disorders known to result in significant impairment of health or intellect.⁶ The NBS Program also promotes the identification and screening of all newborns in the state and their families for environmental risk factors (i.e., low-income, poor education, maternal and family stress, emotional instability, substance abuse, and other high-risk conditions associated with increased risk of infant mortality and morbidity) to provide early intervention, remediation, and prevention services.⁷

The NBS Program attempts to screen all newborns for hearing impairment and to identify, diagnose, and manage newborns at risk for select disorders that, without detection and treatment, can lead to permanent developmental and physical damage or death.⁸ The NBS Program is intended to screen all prenatal women and newborns, however, parents and guardians may choose to decline the screening.⁹

Health care providers perform non-laboratory NBS Program screening, such as hearing and risk factor analysis, and report the results to the Office of Vital Statistics. If necessary, health care providers refer patients to the appropriate health, education, and social services.¹⁰

Health care providers in hospitals and birthing centers perform specimen collection for laboratory analysis for the NBS Program screening by collecting a few drops of blood from the newborn’s heel on a standardized specimen collection card.¹¹ The specimen card is then sent to the state laboratory for testing and the results are released to the newborn’s health care provider.

⁴ Florida Department of Health, *Rare Disease Advisory Council: Legislative Report – Fiscal Year 2022/2023 (2023)*, available at https://www.floridahealth.gov/provider-and-partner-resources/rdac/_documents/Rare-Disease-Advisory-Council-Legislative-Report_2023.pdf (last visited Feb. 16, 2024).

⁵ Florida Department of Health, *Rare Disease Advisory Council: Legislative Report – Fiscal Year 2022/2023 (2023)*, available at https://www.floridahealth.gov/provider-and-partner-resources/rdac/_documents/Rare-Disease-Advisory-Council-Legislative-Report_2023.pdf (last visited Feb. 16, 2024).

⁶ Section 383.14(1), F.S.

⁷ *Id.*

⁸ Florida Department of Health, *Florida Newborn Screening Guidelines*, available at <https://floridanebornscreening.com/wp-content/uploads/NBS-Protocols-2022-FINAL.pdf> (last visited Feb. 16, 2024).

⁹ Section 383.14(4), F.S.; Fla. Admin. Code R. 64C-7.008, (2023). The health care provider must attempt to get a written statement of objection to be placed in the medical record.

¹⁰ *Id.*

¹¹ Florida Newborn Screening, *What is Newborn Screening?*, available at <https://floridanebornscreening.com/parents/whatis-newborn-screening/> (last visited Feb. 16, 2024). *See also*, Florida

In the event that a newborn screen has an abnormal result, the newborn’s health care practitioner,¹² or a nurse or specialist from the NBS Program’s “Follow-up Program,” provides follow-up services and referrals for the child and his or her family.¹³

The newborn screening report includes the screening results for all 58 conditions currently screened. Newborn screening is part of the standard of care for all infants. Florida law allows for a parent to opt-out of newborn screening prior to collection. This opt-out is documented in the medical record maintained by the collection facility. The NBS Program maintains the results of the newborn screenings, in addition to diagnostic results for newborns identified with a condition on the screening panel. Data is available from January 2006 forward. The DOH’s retention schedule requires newborn screening records to be permanently maintained.¹⁴

Office of Minority Health and Health Equity

The DOH’s Office of Minority Health and Health Equity (Office) was established by the Florida Legislature¹⁵ to administer the Closing the Gap grant program. The Office evaluates and awards grants, determines best practices, and maximizes the benefits of grants.¹⁶

Closing the Gap Grant Program

The state-funded program, Reducing Racial and Ethnic Health Disparities “Closing the Gap” (CTG) grant¹⁷, supports communities, faith-based entities, and other organizations to eliminate health disparities. CTG grants fund communities to work with partners to improve the health of racial and ethnic populations, eliminate barriers, and achieve optimal health in Florida.

Current priority areas for this grant program include:¹⁸

- Adult and child immunizations;
- Alzheimer’s disease and related dementia;
- Cancer;
- Cardiovascular disease;
- Diabetes;
- HIV/AIDS;

Newborn Screening, *Specimen Collection Card*, available at <http://floridanewbornscreening.com/wp-content/uploads/Order-Form.png> (last visited Feb. 16, 2024).

¹² Current law allows for the screening results to be released to specified health care practitioners including: allopathic and osteopathic physicians and physician assistants licensed under chs. 458 and 459, F.S., advanced practice registered nurses, registered nurses, and licensed practical nurses licensed under ch. 464, F.S., a midwife licensed under ch. 467, F.S., a speech-language pathologist or audiologist licensed under part I of ch. 468, F.S., or a dietician or nutritionist licensed under part X of ch. 468, F.S.

¹³ *Id.*

¹⁴ Department of Health, *2024 Agency Legislative Bill Analysis, SB 1582 (Sept. 18, 2023)* (on file with the Senate Committee on Health Policy).

¹⁵ Section 20.43, F.S.

¹⁶ Florida Department of Health, *Office of Minority Health*, available at <https://www.floridahealth.gov/programs-and-services/minority-health/index.html> (last visited Feb. 19, 2024).

¹⁷ Section 381.7356, F.S.

¹⁸ Florida Department of Health, *Closing the Gap Grant*, available at <https://www.floridahealth.gov/%5C/programs-and-services/minority-health/GrantFundingResources/closing-the-gap.html> (last visited Feb. 19, 2024).

- Lupus;
- Maternal and infant mortality;
- Oral healthcare;
- SCD;
- Social determinants of health; and
- Severe maternal morbidity.

Sickle Cell Disease

SCD affects approximately 100,000 Americans and is the most prevalent inherited blood disorder in the U.S.¹⁹ SCD affects mostly, but not exclusively, persons of African ancestry. SCD is a group of inherited disorders in which abnormal hemoglobin cause red blood cells to buckle into a sickle shape. The deformed red blood cells damage blood vessels and over time contribute to a cascade of negative health effects beginning in infancy, such as intense vaso-occlusive pain episodes, strokes, organ failure, and recurrent infections.^{20,21} The severity of complications generally worsens with age, but treatment and prevention strategies can mitigate complications and lengthen the lives of those suffering from SCD.²²

A person who carries a single gene for SCD has the sickle cell trait. Individuals with the sickle cell trait do not have SCD, and under normal conditions they are generally asymptomatic. However, they are carriers of SCD and have an increased likelihood of having a child with SCD. It is estimated that eight to ten percent of African Americans carry the sickle cell trait.²³

While SCD is the most common inherited blood disorder in the U.S., and is often diagnosed at birth through newborn screening programs,²⁴ patients with SCD experience many of the other trials associated with treating a rare disease. Until recently there was very little research development in the areas of managing, treating, or curing SCD.^{25,26}

¹⁹ National Institutes of Health, National Heart, Lung, and Blood Institute, *What is Sickle Cell Disease?*, available at <https://www.nhlbi.nih.gov/health/sickle-cell-disease> (last visited Feb. 16, 2024).

²⁰ Centers for Disease Control and Prevention, *What is Sickle Cell Disease?* available at <https://www.cdc.gov/ncbddd/sicklecell/facts.html> (last visited Feb. 16, 2024).

²¹ Florida Agency for Health Care Administration, *Florida Medicaid Study of Enrollees with Sickle Cell Disease (2023)*, available at https://ahca.myflorida.com/content/download/20771/file/Florida_Medicaid_Study_of_Enrollees_with_Sickle_Cell_Disease.pdf (last visited Feb. 16, 2024).

²² Centers for Disease Control and Prevention, *Complications of Sickle Cell Disease*, available at <https://www.cdc.gov/ncbddd/sicklecell/complications.html> (last visited Feb. 16, 2024).

²³ American Society of Hematology, *ASH Position on Sickle Cell Trait (2021)*, available at <https://www.hematology.org/advocacy/policy-news-statements-testimony-and-correspondence/policy-statements/2021/ashposition-on-sickle-cell-trait> (last visited Feb. 16, 2024).

²⁴ Centers for Disease Control and Prevention, *Newborn Screening (NBS) Data (2023)*, available at [https://www.cdc.gov/ncbddd/hemoglobinopathies/scdc-state-data/newbornscreening/index.html#:~:text=Newborn%20screening%20\(NBS\)%20for%20sickle,SCD%20living%20in%20a%20state.](https://www.cdc.gov/ncbddd/hemoglobinopathies/scdc-state-data/newbornscreening/index.html#:~:text=Newborn%20screening%20(NBS)%20for%20sickle,SCD%20living%20in%20a%20state.) (last visited Feb. 16, 2024).

²⁵ American Society of Hematology, *ASH Sickle Cell Disease Initiative*. available at <https://www.hematology.org/advocacy/sickle-cell-disease-initiative> (last visited Feb. 17, 2024).

²⁶ Department of Health, *2024 Agency Legislative Bill Analysis, SB 1582 (Sept. 18, 2023)* (on file with the Senate Committee on Health Policy).

The NBS Program has included screening for SCD since 1988.²⁷

Sickle Cell Disease Registry

In 2023, the DOH was required under s. 383.147, F.S., to contract with a community-based SCD medical treatment and research center to establish and maintain a registry for newborns and infants identified as carrying a sickle cell hemoglobin variant. If a screening provider detects that a newborn or an infant is carrying a sickle cell hemoglobin variant, it must notify the child's primary care physician and submit the results to the DOH for inclusion in the sickle cell registry. The registry must track SCD outcome measures. A parent or guardian of a newborn or an infant in the registry may request to have his or her child removed from the registry by submitting a form prescribed by the DOH in rule.^{28,29}

Based on a review of the 2022 provisional data, the DOH identified 137 newborns with SCD and 5,800 with the sickle cell trait. For every newborn identified with the sickle cell trait, notification letters were sent to both the family and the physician on file for each newborn. NBS Program results were returned to the submitting provider. It is the responsibility of the submitting entity to forward the results to the newborn's primary care provider.^{30,31}

III. Effect of Proposed Changes:

Section 1 creates s. 381.814, F.S., to establish the Sickle Cell Disease Research and Treatment Grant Program (Program) within the Florida Department of Health (DOH), and to define the following terms:

- Center of Excellence – a health care facility dedicated to the treatment of patients with sickle cell disease (SCD), which provides evidence-based, comprehensive, patient-centered coordinated care consistent with criteria established by the DOH.
- Department – the DOH.
- Health care practitioner – the same meaning as provided in s. 456.001(4), F.S.
- Program – the Sickle Cell Disease Research and Treatment Grant Program.
- Sickle cell disease – the group of hereditary blood disorders caused by an abnormal type of hemoglobin resulting in malformed red blood cells with impaired function, including both symptomatic manifestations of SCD and the asymptomatic sickle cell trait.

The bill provides the purpose of the Program, which is to fund projects that improve the quality and accessibility of health care available for persons living with SCD in Florida, as well as to advance the collection and analysis of comprehensive data to support research of SCD. Long-term goals of the Program are as follows:

- Improve the health outcomes and quality of life for Floridians with SCD.
- Expand access to high-quality, specialized care for SCD.

²⁷ *Id.*

²⁸ American Society of Hematology, *ASH Sickle Cell Disease Initiative*. available at <https://www.hematology.org/advocacy/sickle-cell-disease-initiative> (last visited Feb. 17, 2024).

²⁹ Department of Health, *2024 Agency Legislative Bill Analysis, SB 1582 (Sept. 18, 2023)* (on file with the Senate Committee on Health Policy).

³⁰ *Supra* note 28.

³¹ *Supra* note 29.

- Improve awareness and understanding among health care practitioners of current best practices for the treatment and management of SCD.

Using funds appropriated for the Program, the bill establishes that the DOH's Office of Minority Health and Health Equity shall award grants to community-based SCD medical treatment and research centers in Florida to fund projects specific to SCD in the following project areas:

- SCD workforce development and education – such projects include, but are not limited to, facility-based education programs, continuing education curriculum development, and outreach and education activities with the local health care practitioner community; workforce development and education projects must be based on current evidence-based clinical practice guidelines for SCD.
- SCD treatment centers of excellence – such projects include, but are not limited to, operational support for existing centers of excellence, facility enhancement of existing centers of excellence, and the establishment of new centers of excellence.
- Surveillance and evaluation – such projects include, but are not limited to, the maintenance of and improvements to an existing SCD and sickle cell trait registry.

The bill provides that a recipient of a grant awarded under the Program may not use more than five percent of grant funds for administrative expenses. Notwithstanding s. 216.301, F.S., and pursuant to s. 216.351, F.S., the bill also allows appropriated Program funds from the General Revenue Fund to be carried forward for up to five years after the effective date of the original appropriation if not disbursed but obligated pursuant to contract or committed to be expended by June 30, of the fiscal year in which the funds are appropriated.

Under the bill, duties of the DOH are as follows:

- Publicize the availability of funds under the Program and establish the application process for submitting a grant proposal.
- Develop uniform data reporting requirements for the purpose of evaluating the performance of the grant recipients and demonstrating improved health outcomes.
- Develop a monitoring process to evaluate progress toward meeting grant objectives.

The bill requires an annual report be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by March 1, of each year. At a minimum, the report must include the status and progress for each project supported by the Program during the previous calendar year, any recommendations for improving the Program, and all of the following components for each supported project:

- A summary of the project and the project outcomes or expected project outcomes.
- The status of the project, including whether it has concluded or the estimated date of completion.
- The amount of the grant awarded and the estimated or actual cost of the project.
- The source and amount of any federal, state, or local government grants or donations or private grants or donations funding the project.
- A list of all entities involved in the project.

The bill provides that the DOH may adopt rules to implement the Program.

Section 2 amends s. 383.147, F.S., to revise SCD and sickle cell trait screening requirements, establishing that a newborn, as defined in s. 383.145(2), F.S., identified as having SCD, or the sickle cell trait, through the NBS Program, as described in s. 383.14, F.S., must:

- Notify the parent or guardian of the newborn and provide information regarding the availability and benefits of genetic counseling; and
- Submit the results of such screening for inclusion in the sickle cell registry, unless the parent or guardian of the newborn provides an opt-out form obtained from the DOH, or otherwise indicates in writing to the DOH his or her objection to having the newborn included in the registry. The DOH must notify such parent or guardian of his or her ability to opt-out.

The bill makes conforming changes to existing statute that provides clarity as to what is meant by hemoglobin variant, striking this language throughout and replacing with SCD or the sickle cell trait. Under this bill, other individuals living in Florida that are identified as having SCD or the sickle cell trait may choose to be included in the sickle cell registry by providing the DOH with notification as prescribed by rule.

Section 3 creates s. 456.0311, F.S., to require the applicable board of each individual licensed or certified under ch. 458, 459, or part I of 464, F.S., to complete a two-hour continuing education (CE) course, approved by the board, on SCD care management as part of every second biennial licensure or certification renewal. The course shall consist of education specific to SCD and the sickle cell trait, including, but not limited to, evidence-based treatment guidelines for patients of all ages, continuing patient and family education, periodic comprehensive evaluations and other disease-specific health maintenance services, psychosocial care, genetic counseling, and pain management.

The bill requires that each licensee or certificate holder submit confirmation of having completed the CE course on a form provided by the applicable board when submitting fees for each second biennial renewal. The applicable board may approve additional equivalent CE courses, and the hours required for completion of the CE course may be included in the total hours of CE required by law for such profession unless the CE requirements consist of fewer than 30 hours biennially.

The bill allows any individual holding two or more licenses, subject to this section, to show proof of having taken one-board approved course to satisfy requirements for purposes of licensure or recertification for additional licenses. Failure to comply with the CE requirements constitutes grounds for disciplinary action under each respective practice act and s. 456.072(1)(k), F.S.

The bill establishes that each applicable board may adopt rules to implement this section.

Section 4 provides an effective date of July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

The bill may have an indeterminate fiscal impact on individuals licensed or certified under ch. 458, 459, or part I of 464, F.S., associated with the cost of the sickle cell disease continuous education course required under the bill.

C. Government Sector Impact:

The bill may have an indeterminate fiscal impact to the Florida Department of Health to establish the Sickle Cell Disease Research and Treatment Grant Program.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 383.147 of the Florida Statutes.

This bill creates the following sections of the Florida Statutes: 381.814 and 456.031.

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

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

By the Appropriations Committee on Health and Human Services

603-03523-24

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1 A bill to be entitled
 2 An act relating to sickle cell disease research and
 3 treatment education; creating s. 381.814, F.S.;
 4 creating the Sickle Cell Disease Research and
 5 Treatment Grant Program within the Department of
 6 Health; defining terms; providing purposes of the
 7 program and its long-term goals; requiring the Office
 8 of Minority Health and Health Equity within the
 9 department to use funds appropriated to the program to
 10 award grants to community-based sickle cell disease
 11 medical treatment and research centers operating in
 12 this state; specifying the types of projects that may
 13 be funded under the program; limiting the percentage
 14 of grant funding which may be used for administrative
 15 expenses; authorizing certain appropriated funds to be
 16 carried over for a specified timeframe; specifying
 17 duties of the department; requiring the department to
 18 submit an annual report to the Governor and the
 19 Legislature; specifying requirements for the report;
 20 authorizing the department to adopt rules; amending s.
 21 383.147, F.S.; revising sickle cell disease and sickle
 22 cell trait screening requirements; requiring screening
 23 providers to notify a newborn's parent or guardian,
 24 rather than the newborn's primary care physician, of
 25 certain information; providing for the ability of the
 26 parent or guardian of a newborn to opt out of the
 27 newborn's inclusion in the sickle cell registry;
 28 specifying the manner in which a parent or guardian
 29 may opt out; requiring the department to notify the

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30 parent or guardian of the ability to opt out before
 31 including the newborn in the registry; authorizing
 32 certain persons other than newborns who have been
 33 identified as having sickle cell disease or carrying
 34 the sickle cell trait to choose to be included in the
 35 department's sickle cell registry; creating s.
 36 456.0311, F.S.; requiring the applicable licensing
 37 boards for specified health care professions to
 38 require a 2-hour continuing education course on sickle
 39 cell disease care management as part of every second
 40 biennial licensure or certification renewal;
 41 specifying requirements for the course; specifying the
 42 procedure for licensees and certificateholders to
 43 submit confirmation of completing the course;
 44 authorizing the applicable boards to approve
 45 additional equivalent courses to satisfy the
 46 requirement; authorizing the applicable boards to
 47 include the course hours in the total hours of
 48 continuing education required for the applicable
 49 profession, with an exception; authorizing health care
 50 practitioners holding two or more licenses or
 51 certificates subject to the course requirement to show
 52 proof of completion of one course to satisfy the
 53 requirement for all such licenses or certificates;
 54 providing for disciplinary action; authorizing the
 55 applicable boards to adopt rules; providing an
 56 effective date.

57
 58 Be It Enacted by the Legislature of the State of Florida:

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Section 1. Section 381.814, Florida Statutes, is created to read:

381.814 Sickle Cell Disease Research and Treatment Grant Program.—The Sickle Cell Disease Research and Treatment Grant Program is created within the Department of Health.

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

(a) "Center of excellence" means a health care facility dedicated to the treatment of patients with sickle cell disease which provides evidence-based, comprehensive, patient-centered coordinated care consistent with criteria established by the department.

(b) "Department" means the Department of Health.

(c) "Health care practitioner" has the same meaning as provided in s. 456.001.

(d) "Program" means the Sickle Cell Disease Research and Treatment Grant Program.

(e) "Sickle cell disease" means the group of hereditary blood disorders caused by an abnormal type of hemoglobin resulting in malformed red blood cells with impaired function. The term includes both symptomatic manifestations of sickle cell disease and the asymptomatic sickle cell trait.

(2) PURPOSE.—The purpose of the program is to fund projects that improve the quality and accessibility of health care available for persons living with sickle cell disease in this state, as well as to advance the collection and analysis of comprehensive data to support research of sickle cell disease. The long-term goals of the program are to:

(a) Improve the health outcomes and quality of life for

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Floridians with sickle cell disease.

(b) Expand access to high-quality, specialized care for sickle cell disease.

(c) Improve awareness and understanding among health care practitioners of current best practices for the treatment and management of sickle cell disease.

(3) GRANTS.—Using funds appropriated for the program, the Office of Minority Health and Health Equity within the department shall award grants to community-based sickle cell disease medical treatment and research centers operating in this state to fund projects specific to sickle cell disease in the following project areas:

(a) Sickle cell disease workforce development and education.—Such projects include, but are not limited to, facility-based education programs, continuing education curriculum development, and outreach and education activities with the local health care practitioner community. Workforce development and education projects must be based on current evidence-based clinical practice guidelines for sickle cell disease.

(b) Sickle cell disease treatment centers of excellence.—Such projects include, but are not limited to, operational support for existing centers of excellence, facility enhancement of existing centers of excellence, and the establishment of new centers of excellence.

(c) Surveillance and evaluation.—Such projects include, but are not limited to, the maintenance of and improvements to an existing sickle cell disease and sickle cell trait registry.

(4) USE OF GRANT FUNDS.—The recipient of a grant awarded

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117 under the program may not use more than 5 percent of grant funds
 118 for administrative expenses. Notwithstanding s. 216.301 and
 119 pursuant to s. 216.351, the balance of any appropriation from
 120 the General Revenue Fund for the program which is not disbursed
 121 but is obligated pursuant to contract or committed to be
 122 expended by June 30 of the fiscal year in which the funds are
 123 appropriated may be carried forward for up to 5 years after the
 124 effective date of the original appropriation.

125 (5) DEPARTMENT DUTIES.—The department shall do all of the
 126 following:

127 (a) Publicize the availability of funds under the program
 128 and establish an application process for submitting a grant
 129 proposal.

130 (b) Develop uniform data reporting requirements for the
 131 purpose of evaluating the performance of the grant recipients
 132 and demonstrating improved health outcomes.

133 (c) Develop a monitoring process to evaluate progress
 134 toward meeting grant objectives.

135 (6) ANNUAL REPORT.—By March 1 of each year, the department
 136 shall submit a report to the Governor, the President of the
 137 Senate, and the Speaker of the House of Representatives. The
 138 report must include, at a minimum, the status and progress for
 139 each project supported by the program during the previous
 140 calendar year, any recommendations for improving the program,
 141 and all of the following components for each supported project:

142 (a) A summary of the project and the project outcomes or
 143 expected project outcomes.

144 (b) The status of the project, including whether it has
 145 concluded or the estimated date of completion.

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146 (c) The amount of the grant awarded and the estimated or
 147 actual cost of the project.

148 (d) The source and amount of any federal, state, or local
 149 government grants or donations or private grants or donations
 150 funding the project.

151 (e) A list of all entities involved in the project.

152 (7) RULES.—The department may adopt rules to implement this
 153 section.

154 Section 2. Section 383.147, Florida Statutes, is amended to
 155 read:

156 ~~383.147 Newborn and infant screenings for Sickle cell~~
 157 ~~disease and sickle cell trait hemoglobin variants;~~ registry.—

158 (1) If a screening provider detects that a newborn or an
 159 infant, as those terms are defined in s. 383.145(2), is
 160 identified as having sickle cell disease or the sickle cell
 161 trait through the newborn screening program as described in s.
 162 383.14, the department carrying a sickle cell hemoglobin
 163 variant, it must:

164 (a) Notify the parent or guardian of the newborn and
 165 provide information regarding the availability and benefits of
 166 genetic counseling; primary care physician of the newborn or
 167 infant and

168 (b) Submit the results of such screening to the Department
 169 of Health for inclusion in the sickle cell registry established
 170 under paragraph (2) (a), unless the parent or guardian of the
 171 newborn provides an opt-out form obtained from the department,
 172 or otherwise indicates in writing to the department his or her
 173 objection to having the newborn included in the registry. The
 174 department must notify the parent or guardian of the ability to

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175 ~~opt out before including the newborn in the registry. The~~
 176 ~~primary care physician must provide to the parent or guardian of~~
 177 ~~the newborn or infant information regarding the availability and~~
 178 ~~benefits of genetic counseling.~~

179 (2) (a) The Department of Health shall contract with a
 180 community-based sickle cell disease medical treatment and
 181 research center to establish and maintain a registry for
 182 individuals newborns and infants who are identified as carrying
 183 a sickle cell disease or the sickle cell trait hemoglobin
 184 variant. The sickle cell registry must track sickle cell disease
 185 outcome measures, except as provided in paragraph (1) (b). A
 186 parent or guardian of a newborn or an infant in the registry may
 187 request to have his or her child removed from the registry by
 188 submitting a form prescribed by the department by rule.

189 (b) In addition to newborns identified and included in the
 190 registry under subsection (1), other persons living in this
 191 state who have been identified as having sickle cell disease or
 192 the sickle cell trait may choose to be included in the registry
 193 by providing the department with notification as prescribed by
 194 rule.

195 (c) The Department of Health shall also establish a system
 196 to ensure that the community-based sickle cell disease medical
 197 treatment and research center notifies the parent or guardian of
 198 a child who has been included in the registry that a follow-up
 199 consultation with a physician is recommended. Such notice must
 200 be provided to the parent or guardian of such child at least
 201 once during early adolescence and once during late adolescence.
 202 The department shall make every reasonable effort to notify
 203 persons included in the registry who are 18 years of age that

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204 they may request to be removed from the registry by submitting a
 205 form prescribed by the department by rule. The department shall
 206 also provide to such persons information regarding available
 207 educational services, genetic counseling, and other beneficial
 208 resources.

209 (3) The Department of Health shall adopt rules to implement
 210 this section.

211 Section 3. Section 456.0311, Florida Statutes, is created
 212 to read:

213 456.0311 Requirement for instruction on sickle cell
 214 disease.-

215 (1) (a) The applicable board shall require each person
 216 licensed or certified under chapter 458, chapter 459, or part I
 217 of chapter 464 to complete a 2-hour continuing education course,
 218 approved by the board, on sickle cell disease care management as
 219 part of every second biennial licensure or certification
 220 renewal. The course shall consist of education specific to
 221 sickle cell disease and the sickle cell trait, including, but
 222 not limited to, evidence-based treatment guidelines for patients
 223 of all ages, continuing patient and family education, periodic
 224 comprehensive evaluations and other disease-specific health
 225 maintenance services, psychosocial care, genetic counseling, and
 226 pain management.

227 (b) Each licensee or certificateholder shall submit
 228 confirmation of having completed such course on a form provided
 229 by the applicable board when submitting fees for each second
 230 biennial renewal.

231 (c) The board may approve additional equivalent courses
 232 that may be used to satisfy the requirements of paragraph (a).

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233 Each licensing board that requires a licensee to complete an
234 educational course pursuant to this section may include the hour
235 required for completion of the course in the total hours of
236 continuing education required by law for such profession unless
237 the continuing education requirements for such profession
238 consist of fewer than 30 hours biennially.

239 (d) Any person holding two or more licenses subject to this
240 section may show proof of having taken one board-approved course
241 to satisfy the requirements of paragraph (a) for purposes of
242 relicensure or recertification for additional licenses.

243 (e) Failure to comply with the requirements of this section
244 constitutes grounds for disciplinary action under each
245 respective practice act and under s. 456.072(1)(k).

246 (2) Each applicable board may adopt rules to implement this
247 section.

248 Section 4. This act shall take effect July 1, 2024.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/SB 7074

INTRODUCER: Appropriations Committee and Finance and Tax Committee

SUBJECT: Taxation

DATE: February 29, 2024

REVISED: _____

| ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|-----------------|-----------------|-----------|---------------------------------------|
| <u>Gross</u> | <u>Khan</u> | <u>AP</u> | FT Submitted as Comm. Bill/Fav |
| 1. <u>Gross</u> | <u>Sadberry</u> | <u>AP</u> | Fav/CS |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 7074:

- Temporarily exempts from the **sales and use tax**:
 - “Back-to-School” items including certain clothing, school supplies, learning aids and puzzles, and personal computers from July 29, 2024, through August 11, 2024.
 - “Disaster Preparedness” items and supplies necessary for disaster preparation and the evacuation of pets from June 1, 2024, through June 14, 2024, and from August 24, 2024, through September 6, 2024.
 - Specific admissions, boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and residential pool supplies from July 1, 2024, through July 31, 2024.
 - Certain tools and safety equipment from September 1, 2024, through September 7, 2024.
- The bill makes the following changes to the **ad valorem property tax**:
 - Extends the time in which a property owner may begin rebuilding homestead property and continue to maintain homestead property tax benefits from 3 years to 5 years.
 - Extends the date in which tangible personal property of an electric utility is deemed substantially completed.
 - Increases the value of the ad valorem tax exemption for disabled ex-servicemembers from \$5,000 to \$10,000.
 - Relieves homestead property tax taxpayers from owing back taxes under certain circumstances; requires the Department of Revenue to produce multi-language forms if requested by a property appraiser; and requires property appraisers to include specific additional information in a notice of tax lien served upon an owner.

- Expands the ad valorem tax benefits for renewable energy source devices to include facilities used to capture and convert biogas to Renewable Natural Gas.
- Includes changes to the administration of the property tax exemptions created in the Live Local Act; for Monroe County, it reduces the number of units that must be set aside as affordable; and clarifies what is considered a part of a unit's value.
- Allows taxing authorities to "opt-out" of providing a property tax exemption to affordable housing units where the income of the person renting is between 80 and 120 percent adjusted gross income
- The bill makes the following changes to the **corporate income tax**:
 - Adopts the internal revenue code as it existed on January 1, 2024.
 - Creates a tax credit for corporations who employ persons with unique abilities.
 - Provides tax credits to taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.
 - Allows qualifying railroads to apply for corporate income tax credit after the end of the applicant's taxable year, expands who a credit may be transferred to, and makes other administrative changes.
- The bill makes the following changes to the **insurance premiums tax**:
 - Allows an insurer to take a credit against its insurance premium tax liability for all discounts extended to policy holders, including flood, residential property, state fire assessments, and the Florida Insurance Guaranty Association assessments.
- The bill makes the following changes to the **documentary stamp tax**:
 - Exempts the tax imposed on certain notes and obligations, valued no greater than \$3,500, when given to an alarm system contractor.
 - Reduces the maximum amount of documentary stamp tax imposed on Home Equity Conversion Mortgages.
- **Other changes** made by the bill include:
 - Increasing the cap for the Strong Families Tax Credit program from \$20 million to \$40 million beginning in Fiscal Year 2024-2025.
 - Establishing the date in which a taxpayer may submit an application to the Department of Revenue for an allocation for a Strong Families Tax Credit and provides that the increased allocation limit for Fiscal Year 2024-2025 may be applied for beginning July 1, 2024.
 - Amending the criteria the Department of Children and Families must follow when designating an eligible charitable organization.
 - Increasing the allowance provided to dealers for the collection and remittance of the sales tax from a maximum of \$30 to \$45.
 - Granting an automatic extension of the due date for a corporation or a retail dealer to file corporate income tax or sales and use tax returns and tax remittances during a federally declared disaster or a state of emergency.
 - Making permanent the distributions from the sales and use tax which must be used for certain thoroughbred breeding and racing purposes.
 - Changing the minimum vote threshold needed for the approval of a referendum to levy the Local Option Food and Beverage tax in certain cities or towns.
 - Allowing the Indigent Care and Trauma Center Surtax to be levied in a county that is consolidated with one or more of its municipalities.
 - Limiting to 25 percent the amount of tourist development tax revenues collected which may be used for a convention center.

- Reduces the tax rates that will be levied on natural gas fuel beginning on January 1, 2026, by 50 percent for one year.
- Providing for a \$15 million annual distribution from the Alcoholic Beverage Tax to the University of Miami Sylvester Comprehensive Cancer Center; the University of Florida Health Shands Cancer Center; and the Mayo Clinic Comprehensive Cancer Center in Jacksonville until 2054.
- It deletes the requirement that a nonresident purchaser of a boat or aircraft who will remove the vehicle from Florida read the entire statute.
- Provides that the sale of a boat and trailer when purchased together is a single item and clarifies which county's surtax must be collected.
- Allows DOR to reopen assessments if the taxpayer failed to respond to certain requests.
- Allows DOR to include in a garnishment notice and levy additional costs and fees, which are authorized today but may not be included in such notice or levy.
- Removes obsolete language regarding the registration fee for importers of pollutants.

The bill reduces revenues in total by \$1,072.6 million, which is the sum of \$210.2 million (recurring), and \$862.4 million (pure nonrecurring in Fiscal Year 2024-2025 and reductions resulting from nonrecurring impacts in future years). **See Section V. Fiscal Impact Statement for additional information.**

Except as otherwise provided, the bill takes effect July 1, 2024.

II. Present Situation:

Overview of Florida Sales and Use Tax

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services, as well as a 4.5 percent tax on commercial leases.⁴ Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁵

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.⁶ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”⁷ The discretionary sales surtax rates currently levied vary by county in a range of 0.5 to 1.5 percent.⁸

¹ Section 212.05(1)(a)1.a., F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.031, F.S. The 4.5 percent rate is required to be reduced to 2 percent beginning the second month after the Department of Revenue is notified by the Office of Economic and Demographic Research that the Unemployment Compensation Trust Fund balance exceeds \$4,071,519,600. Which is currently estimated to be met in March 2024. See The Office of Economic and Demographic Research, Florida Legislature, *Unemployment Compensation Trust Fund*, January 2024, available at <http://edr.state.fl.us/Content/conferences/unemployment-compensation-trust-fund/January2024ForecastSummary.pdf> (last visited Feb. 14, 2024).

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054(2)(a), F.S.

⁸ FLA. DEP'T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2024*, available at https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited Feb. 14, 2024).

Overview of Florida Property Tax

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.⁹ The property appraiser annually determines the “just value”¹⁰ of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”¹¹ Property tax bills are mailed in November of each year based on the previous January 1 valuation. Taxes are due by March 31 of the following year, but taxpayers receive a discount if they pay early.¹²

The Florida Constitution prohibits the state from levying ad valorem taxes¹³ and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.¹⁴

Overview of Florida Corporate Income Tax

Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.¹⁵ Florida utilizes the taxable income determined for federal income tax purposes as a starting point to determine the total amount of Florida corporate income tax due.¹⁶ This means that a corporation paying taxes in Florida generally receives the same benefits from deductions allowed when determining taxable income for federal tax purposes as it does when determining taxable income for state taxation purposes.

Florida provides various tax benefits for certain corporate activities. These tax benefits take the form of subtractions, which reduce the amount of income that is subject to tax, exemptions, which prohibit taxation on certain levels of income, and tax credits, which are a dollar-for-dollar reduction of a corporation’s tax liability.

Overview of Florida Documentary Stamp Tax

Florida levies a documentary stamp tax on certain documents executed, delivered, or recorded in Florida. The most common examples are documents that transfer an interest in Florida real

⁹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

¹⁰ Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

¹¹ *See* ss. 192.001(2) and (16), F.S.

¹² Section 197.162, F.S.; *see also* Fla. Dep’t of Revenue, *Tax Collector Calendar*, available at <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Feb. 14, 2024).

¹³ FLA. CONST. art. VII, s. 1(a).

¹⁴ *See* FLA. CONST. art. VII, s. 4.

¹⁵ Section 220.11(2), F.S.

¹⁶ Section 220.12, F.S.

property, such as deeds and mortgages, and written obligations to pay money, such as promissory notes.¹⁷

The tax on deeds and other documents related to real property is 70 cents per \$100,¹⁸ and the tax on written obligations to pay money is 35 cents per \$100.¹⁹ The tax levied on written obligations to pay money may not exceed \$2,450.²⁰

Overview of Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums, a one percent tax on annuity premiums, and a 1.6 percent tax on self-insurers.²¹ In addition, some insurers pay a retaliatory tax to the extent the insurer's state of domicile would impose a greater tax burden than Florida imposes.

Specific current law discussion related to the provisions of the bill are provided in Section III. Effects of Proposed Changes.

III. Effect of Proposed Changes:

Section 1 – Tourist Development Tax Project Expenditure Limitation

Present Situation

Counties are authorized to levy five separate taxes on transient rental transactions (tourist development taxes or TDTs).²² Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.²³
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at least three years.²⁴
- A high tourism impact tax may be levied at an additional 1 percent.²⁵
- A professional sports franchise facility tax may be levied up to an additional 1 percent.²⁶
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.²⁷

Each county that levies tourist development taxes is required to have a tourist development council consisting of county residents who are appointed by the county governing board. The

¹⁷ Fla. Dep't of Revenue, *Florida Documentary Stamp Tax*, available at https://floridarevenue.com/taxes/taxesfees/pages/doc_stamp.aspx (last visited Feb. 19, 2024).

¹⁸ Section 201.02(1)(a), F.S.

¹⁹ Sections 201.07 and 201.08(1)(b), F.S.

²⁰ Section 201.08(1)(a), F.S.

²¹ Sections 624.509, F.S. and s. 624.4621, F.S.

²² Section 125.0104, F.S. "Transient rental" is consider to be the rental or lease of any accommodation for a term of six months or less. *See* s. 125.0104(3)(a)1., F.S.

²³ Section 125.0104(3)(c), F.S. Sixty-two of the 67 counties levy this tax. Each levies the maximum rate of 2 percent.

²⁴ Section 125.0104(3)(d), F.S. Fifty-six of the eligible 59 counties levy this tax.

²⁵ Section 125.0104(3)(m), F.S. Ten of the 14 eligible counties levy this tax.

²⁶ Section 125.0104(3)(l), F.S. Forty-six of the 67 counties levy this tax.

²⁷ Section 125.0104(3)(n), F.S. Thirty-six of the eligible 65 counties levy this tax.

tourist development council makes recommendations to the county governing board for the effective operation of special projects or for uses of the TDT revenue.²⁸

Additionally, for the original 1 or 2 percent TDT, the tourist development council must submit a tourist development plan to the governing board of the county. The plan must be submitted before a referendum to enact or renew the ordinance levying the tax.²⁹ The plan must include:

- The anticipated net tax revenue to be derived by the county for the two years following the tax levy.
- The tax district in which the enactment or renewal of the ordinance levying and imposing the TDT is proposed.
- A list of the proposed uses of the tax by specific project or special use and the approximate cost or expense allocation for each specific project or special use.³⁰

After submission of the plan to the governing board of the county, the governing board must adopt the plan as part of the ordinance levying the tax.³¹ The ordinance must be approved by a countywide referendum held at a general election.³² The plan may not be substantially amended after the enactment or renewal of the ordinance levying the TDT, except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.³³

The revenues derived from TDTs may be used for:³⁴

- The acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation, or promotion of certain publicly owned convention centers, sports stadiums, sports arenas, coliseums, auditoriums, aquariums, or museums. Revenue may also be used to secure revenue bonds for these purposes.
- Promoting certain publicly owned zoos. Revenue may also be used to secure revenue bonds for this purpose.
- Promoting and advertising tourism.
- Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies, or by contract with chambers of commerce or similar associations in the county.
- Financing beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control.³⁵ Revenue may also be used to secure revenue bonds for these purposes.
- In counties with populations less than 950,000, the acquisition, construction, extension, enlargement, remodeling, repair, or improvement, maintenance, operation, or promotion of certain publicly owned zoos, fishing piers, or nature centers.

²⁸ Section 125.0104(4)(e), F.S.

²⁹ Section 125.0104(4)(c), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the additional 1% tax, high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

³⁰ *Id.*

³¹ Section 125.0104(4)(d), F.S.

³² Sections 125.0104(4)(a) and (6), F.S.

³³ Section 125.0104(4)(d), F.S.

³⁴ Section 125.0104(5), F.S.

³⁵ In counties with populations less than 100,000, up to 10 percent of TDT revenues may be used for financing beach park facilities. *See* s. 125.0104(5)(a)5., F.S.

- If certain requirements are met, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities³⁶ if the public facilities are needed to increase tourist-related business activities and are recommended by the county tourist development council.
- If certain requirements are met, reimbursing public safety expenses, including emergency medical and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area.

Proposed Changes

Unless approved by a supermajority vote of the governing body of the county, the plan may not allocate more than 25 percent of the tax revenue received or anticipated to be received for a fiscal year to fund a specific project or a special use to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, or operate a publicly owned and operated convention center..

Sections 2 and 3 – Construction Work in Progress

Present Situation

Personal property, for property tax purposes, is divided into four categories: household goods, intangible personal property, inventory, and tangible personal property.³⁷

Tangible personal property is assessed at just value on January 1, except for “construction work in progress” if it is not substantially completed.³⁸ “Construction work in progress” is deemed substantially completed when it is connected with the preexisting, taxable, operational system or facility.³⁹

“Tangible personal property” means all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself. Excluded from the definition are motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, which are subject to a license tax, and inventory and household goods.⁴⁰

“Construction work in progress” consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility.⁴¹

Proposed Changes

The bill establishes the date in which tangible personal property constructed or installed by an electric utility is deemed substantially completed to be the earlier of:

³⁶ Public facilities include major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. *See s.* 125.0104(5)(a)6., F.S.

³⁷ Section 192.001(11), F.S.

³⁸ Section 192.042(2), F.S.

³⁹ Section 192.001(11)(d). F.S.

⁴⁰ *Id.*

⁴¹ *Id.*

- When all permits or approvals required for commercial operation have been received or approved; or
- One year after being connected to preexisting, taxable, operational system or facility.

These changes first apply to the 2024 tax roll.

Sections 5, 11, and 19 – Extend the Time to Commence Rebuild of Homestead Property Damaged or Destroyed

Present situation

Homestead Exemption for Damaged Property

When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, a property may continue to receive a homestead exemption if:

- The property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt.
- The property owner does not claim a homestead exemption on any other property or otherwise violate the requirements for homestead exemption.
- The property owner begins repairing or rebuilding the homestead property within 3 years after January 1 following the damage or destruction.⁴²

Assessment of Damaged Homestead Property

Under current law, changes, additions, or improvements to homestead property are assessed at just value on January 1 after the changes, additions, or improvements are substantially completed.

However, changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity, including ancillary improvements, shall be assessed upon substantial completion using the homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, which may be grown in intervening years. Homestead property is eligible for such assessment if:

- The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction; or
- The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet.

Property changed or improved in excess of these thresholds must be assessed at just value.

The changes, additions, or improvements must be commenced within 3 years after the January 1 following the damage or destruction of the homestead.⁴³

⁴² Section 196.031(7), F.S.

⁴³ Section 193.155(4), F.S.

Proposed changes

The bill extends from 3 years to 5 years the time in which commencement to rebuild homestead property must begin to maintain a “pre-damage” assessment and exemption.

These changes first apply to the 2025 tax roll.

Sections 4, 5, 8, 9, 10, 12, 13, 14, 19, and 22 – Property Tax Payment Relief and Notification Requirements***Present Situation***Errors in Property Assessment

Errors made in the assessment of homestead property may be corrected in the following ways:

- Errors which are due to a material mistake of fact concerning an essential characteristic of the property require the recalculation of the just value and assessed value for every year in which the error existed, including the year in which the mistake occurred.⁴⁴
- Changes, additions, or improvements to the property that are not assessed at just value as of the first January 1 after they were substantially completed, requires the property appraiser to determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected in a manner consistent with annual assessment limitations provided under the law.⁴⁵
- An assessment for property that was not taxed, in other words, property that “escaped taxation,” may be corrected by one of the methods described above.⁴⁶

Florida courts have upheld the authority of the Legislature, through appropriate legislation, to provide for the collection of back taxes on taxable property that has escaped taxation for previous years through an error of the property appraiser or the failure of the property owner to properly pay.⁴⁷ When a property has escaped taxation, assessments for back taxes may only be made for periods within the previous 3 years.⁴⁸ To settle the question of the meaning of “escaped taxation,” The Florida Supreme Court held, “[p]roperty has ‘escaped taxation,’ for purposes of statute permitting appraisers to assess back taxes, when it is not taxed, not when it is under-taxed because of a mistaken under-valuation.”⁴⁹

Improper Receipt of an Assessment Limitation

The homestead assessment limitation known as “Save Our Homes,” limits the amount by which the property’s assessed value may increase annually to the lessor of 3 percent or the change in

⁴⁴ Sections 193.155(9)(a), F.S.

⁴⁵ Sections 193.155(9)(b), F.S.

⁴⁶ Sections 193.155(9)(c), F.S.

⁴⁷ See, e.g., *Robbins v. Kornfield*, 834 So. 2d 955 (Fla. 3d DCA 2003); *State v. Beardsley*, 94 So. 660 (Fla. 1922); *Wade v. Murrhee*, 78 So. 536 (Fla. 1918); *Bloxham v. Florida Cent. & P.R. Co.*, 17 So. 902 (Fla. 1895).

⁴⁸ Section 193.092, F.S.

⁴⁹ *Furst v. DeFrances*, 332 So. 3d 951 (Fla. 2021).

the consumer price index during the previous calendar year.⁵⁰ The Save Our Homes limitation is applied to the assessment made for school districts and non-school districts.

Upon a determination by the property appraiser, a person improperly receiving an assessment limitation on homestead, non-homestead residential, and nonresidential property for any year within the prior 10 years will receive a notice of intent to record a tax lien against any property in the county owned by the person. The notice must identify the property. Such property that is situated in this state is subject to payment of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per year. The property appraiser must give the property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien.⁵¹

When a person who is entitled to a homestead exemption, inadvertently receives homestead assessment limitations following a change of ownership, the assessment is corrected by way of recalculating the just value and assessed value for every year in which the error existed. In such case, the person is not required to pay the unpaid taxes, penalties, or interest.⁵²

Penalty and interest is not assessed when an assessment limitation is granted by the property appraiser as a result of a clerical mistake or an omission.⁵³

Section 193.703, F.S., authorizes a county to provide for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters to parents or grandparents of the owner. Upon a determination by the property appraiser, a person improperly receiving an assessment limitation on homestead for any year within the prior 10 years will receive a notice of intent to record a tax lien against any property in the county owned by the person. The notice must identify the property. Such property that is situated in this state is subject to payment of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per year. The property appraiser must give the property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien.⁵⁴

Homestead Exemptions Erroneously Granted

Section 196.161, F.S., provides a mechanism for the recovery of taxes from persons erroneously granted a homestead exemption. Subsection (1)(a) establishes the process in which a property appraiser must recoup taxes when, during probate in another state, it is found that the decedent was receiving a homestead exemption in this state but a resident of another state. It requires a property appraiser to file a tax lien to collect on the unpaid taxes and impose a penalty of 50 percent of the unpaid taxes for each year plus 15 percent interest per year. Such lien must be filed within 3 years of a person's death and may "look back" 10 years immediately preceding the person's death. Subsection (1)(b) provides that if the property appraiser determines that a person was not entitled to a homestead exemption for any time within the prior 10 years, then the property appraiser must record a tax lien against the property. In addition to the property being

⁵⁰ FLA. CONST. art. VII, s. 4(d)

⁵¹ Sections 193.155(10), F.S.

⁵² Section 193.155(10), F.S.

⁵³ Section 193.092, F.S.

⁵⁴ Section 193.703, F.S.

liable for all exempted taxes, there is a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year. The property appraiser must give the property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien. However, penalties and interest are not due when the exemption was improperly granted as a result of a clerical error or omission by the property appraiser.

Section 196.075, F.S., authorizes the board of county commissioners or the governing authority of any municipality to grant an additional homestead exemption to persons 65 or older with limited incomes.⁵⁵ If the property appraiser determines that a person was not entitled to a homestead exemption for any time within the prior 10 years, then the property appraiser must record a tax lien against the property. In addition to the property being liable for all exempted taxes, there is a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year. The property appraiser must give the property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien. However, penalties and interest are not due when the exemption was improperly granted as a result of a clerical error or omission by the property appraiser.

Application for Exemption

An annual application for exemption must be made by a person or organization who, on January 1, has the legal title to real or personal property that is entitled to exemption from taxation as a result of its ownership and use. Applications must be filed by March 1 with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use.⁵⁶

Annual application for exemption may be waived at the request of the property appraiser and by a majority vote of a county's governing body.⁵⁷ Refiling an application is required when any property granted an exemption:

- Is sold or disposed of;
- When the ownership changes in any manner;
- When the homestead exemption applicant ceases to use the property as a homestead; or
- When the status of the owner changes so as to change the exemption status of the property.⁵⁸

Governing bodies, in their deliberations on whether to waive the requirement of annual application, must consider the possibility of fraudulent exemption claims which may occur due to the waiver.⁵⁹

A property owner granted an exemption who is no longer required to file an annual application must notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to notify the property appraiser of such changes and the property appraiser

⁵⁵ Section 196.075, F.S.

⁵⁶ Section 193.031(1)(a), F.S.

⁵⁷ Section 193.011(9)(a), F.S. A county may not waive the annual application or statement requirement for the Economic Development Ad Valorem Tax Exemption. *Id.* See also s. 196.1995, F.S.

⁵⁸ Section 193.031(9)(a), F.S.

⁵⁹ *Id.*

determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted plus 15 percent interest per year and a penalty of 50 percent of the taxes exempted.⁶⁰

Homestead Exemption Forms

The Department of Revenue (department) must provide forms which are to be filed by taxpayers claiming to be entitled to a homestead exemption.⁶¹

The forms must require the taxpayer to furnish certain information to the property appraiser for the purpose of determining that the taxpayer is a permanent resident.⁶²

The forms must also contain the following:

- Notice of the tax lien which can be imposed pursuant to s. 196.161.
- Notice that information contained in the application will be provided to the department and may also be provided to any state in which the applicant has previously resided.
- A requirement that the applicant read or have read to him or her the contents of the form.⁶³

Notice of Proposed Property Taxes and Non-Ad Valorem Assessments

Property appraisers must prepare and deliver to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes. The notice shows the taxpayer's property taxes in the preceding year, his taxes for the current year if no budget changes are made, and his taxes for the current year under the proposed budgets and millage rates of the taxing authorities.⁶⁴

If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice may contain a notice of proposed or adopted non-ad valorem assessments.⁶⁵

Proposed changes

Errors in Property Assessments

The bill makes the following changes to the provisions on how a property appraiser must correct the assessment of homestead:

- When the error is due to a material mistake of fact concerning an essential characteristic of the property, the bill requires that the recalculated values shall be first applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year as a result of recalculations under this paragraph.

⁶⁰ *Id.*

⁶¹ Section 196.121(1), F.S.

⁶² Section 196.121(2), F.S. Section 196.012(16), F.S., defines "permanent resident" as a person who has established a permanent residence. The term "permanent residence" means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred.

⁶³ Section 196.121(3), F.S.

⁶⁴ Section 200.069, F.S.

⁶⁵ Section 200.065(10)(a), F.S.

- When the error results from changes, additions, or improvements to property not being assessed at just value as of the first January 1 after it was substantially completed, the bill provides that if a building permit was required and had not been issued by the county, the assessment may be corrected from the later of the year following substantial completion or 10 years prior to the error being discovered. No back taxes shall be due for any year.
- When property has not been assessed, the bill repeals the authority to issue back assessments.

Improper Receipt of an Assessment Limitation

The bill includes additional information that must be provided to a taxpayer when the property appraiser serves upon him or her a notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, for which years unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated.

For property receiving an assessment limitation based on its status as homestead, the bill states that a person need not pay the unpaid taxes, penalties, or interest if the property appraiser improperly granted the property assessment limitation as a result of a clerical mistake or an omission.

Homestead Exemptions Erroneously Granted

The bill amends ss. 196.011, 196.075, and 196.161, F.S., to not require a person to pay the unpaid taxes, penalties, or interest if the property appraiser improperly granted the property assessment limitation as a result of a clerical mistake or an omission.

The bill includes additional information that must be provided to a taxpayer when the property appraiser serves upon him or her a notice of tax lien. The information must explain why the owner is not entitled to the homestead exemption, for which years unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated.

Homestead Exemption Forms

The bill adds an additional criterion that must be included on the form created by the department and submitted to the property appraiser by the taxpayer. The form must include examples of activities that may affect eligibility for homestead exemptions, including, but not limited to, rental of homestead property or establishment of permanent residency at another property.

Notice of Proposed Property Taxes and Non-Ad Valorem Assessments

Rather than the local governing board levying non-ad valorem assessments requesting that the property appraiser include such non-ad valorem assessments, the bill allows the property appraiser to make such request of the local governing board.

In addition, the bill creates s. 195.028, F.S., whereby, upon the request of a property appraiser, the department must develop multi-language versions of forms prescribed by the department, if translation resources are reasonably available. Such forms must contain English and may include one or more requested languages other than English. The department shall develop a flyer or

brochure that shall be posted to the department's and each property appraiser's website informing taxpayers of examples of activities that may affect eligibility for ad valorem property tax exemptions, including but not limited to, rental of homestead property or establishment of permanent residency at another property.

These changes first apply to the 2025 tax roll.

Sections 15, 16, 17, and 18 – Live Local Act

Present Situation

In 2023, the legislature provided for property tax exemptions for property used to house persons with limited incomes.⁶⁶ Section 196.1978(3), F.S., "Missing Middle," authorized an exemption from ad valorem property tax for units of a multifamily project that house persons whose household income is not more than 120 percent but greater than 80 percent of the median annual adjusted gross income for a specified area. Such property is eligible to receive an exemption equal to 75 percent of the assessed value.

In part, an eligible multifamily project must contain more than 70 units dedicated to housing natural persons or families meeting the income limitations specified by law.

In addition to the Missing Middle, the legislature provided authorization for a property tax exemption, granted at the option of the board of county commissioners of a county or the governing body of a municipality, for property used to house persons with limited incomes. These local governments may choose which income limited population to serve, which directly affects the amount of assessed value of a unit which may be exempted.

Proposed Changes

The bill amends Missing Middle and the local option authorization for exemption to make clarifying and administrative changes in the implementation and application of the laws, including providing what value should be considered a part of the unit's value for purposes of the exemption.

The bill amends the Missing Middle exemption to allow a newly constructed multifamily project in an area of critical state concern which contains more than 10 units dedicated to housing natural persons or families to qualify for the exemption.

The bill also amends the Missing Middle exemption to allow taxing authorities, beginning with the 2025 tax roll, to elect not to exempt property used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income. An election made pursuant to this law may apply only to the ad valorem property tax levied within a county by the taxing authority making the election.

A taxing authority must make a finding in the ordinance or resolution that the latest Shimberg Center for Housing Studies Annual Report, identifies, for a county that is part of the jurisdiction

⁶⁶ Chapter 2023-17, Laws of Fla.

of the taxing authority, that the number of affordable and available units in the county is greater than the number of renter households in the county for natural persons or families who meet such income limitations.

The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be renewed prior to its expiration pursuant to this paragraph.

The taxing authority proposing to make an election under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption. The taxing authority must provide to the property appraiser the adopted ordinance or resolution or renewal thereof by the effective date of the ordinance or resolution or renewal thereof. An ordinance or resolution or renewal thereof adopted pursuant to this paragraph may not impair an exemption provided to a property owner of a multifamily family project prior to the adoption of any ordinance or any resolution or renewal thereof under this paragraph.

Sections 6 and 7 – Renewable Energy Source Devices – Biogas

Present Situation

Limitations on Assessment of Real Property

Current law prohibits a property appraiser who is determining the assessed value of real property from considering any increase in the just value of residential property or 80 percent of the just value of non-residential property attributable to the installation of a renewable energy source device.⁶⁷ The law applies to a renewable energy source device installed on or after January 1, 2013, on new and existing residential real property, and to a renewable energy source device installed on or after January 1, 2018, to all other real property.⁶⁸

The term “renewable energy source device” means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits:

- Solar energy collectors, photovoltaic modules, and inverters.
- Storage tanks and other storage systems, excluding swimming pools used as storage tanks.
- Rockbeds.
- Thermostats and other control devices.
- Heat exchange devices.
- Pumps and fans.
- Roof ponds.
- Freestanding thermal containers.
- Pipes, ducts, refrigerant handling systems, and other equipment used to interconnect such systems; however, such equipment does not include conventional backup systems of any type.
- Windmills and wind turbines.
- Wind-driven generators.

⁶⁷ Section 193.624(2), F.S.

⁶⁸ Section 193.624(3), F.S.

- Power conditioning and storage devices that use wind energy to generate electricity or mechanical forms of energy.
- Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.⁶⁹

Partial Exemption of Tangible Personal Property

Tangible personal property (TPP) taxes apply to persons conducting business operations. Anyone who owns TPP and has a proprietorship, partnership, corporation, who leases, lends, or rents property, or who is a self-employed agent or contractor, must file a TPP return to the property appraiser by April 1 each year.⁷⁰ Each tangible personal property tax return is eligible for an exemption from ad valorem taxation of up to \$25,000 of assessed value.⁷¹ A single return must be filed for each site in the county where the owner of tangible personal property transacts business.⁷²

Biogas and Renewable Natural Gas

Renewable Natural Gas (RNG) is biogas⁷³ that has been upgraded or refined for use in place of fossil natural gas. Under Florida Law, RNG is defined in s. 366.91(f), F.S., as “anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater which may be used as a transportation fuel or for electric generation or is of a quality capable of being injected into a natural gas pipeline.”⁷⁴

Sources of biogas that are later refined to produce RNG include organic waste from food, agriculture, wastewater treatment and landfills.⁷⁵ In order to complete the process of converting biogas into RNG, facilities capture the biogas, “clean” it to pipeline standards, and then inject it into the pipeline for customer use.⁷⁶ At least three facilities in Florida are converting biogas into RNG,⁷⁷ with more in development.⁷⁸

⁶⁹ Section 193.624(1), F.S.

⁷⁰ Section 193.062, F.S.; *see also* Fla. Dep’t of Revenue, *Tangible Personal Property*, https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx (last visited Feb. 19, 2024).

⁷¹ Section 196.183(1), F.S.

⁷² Section 196.183(1), F.S.

⁷³ Section 366.91(2)(a), F.S., defines “biogas” as a mixture of gases produced by the biological decomposition of organic materials which is largely comprised of carbon dioxide, hydrocarbons, and methane gas.

⁷⁴ *See* s. 212.08(5)(v)1., F.S.

⁷⁵ U.S. Environmental Protection Agency, *An Overview of Renewable Natural Gas from Biogas*, available at https://www.epa.gov/sites/default/files/2020-07/documents/lmop_rng_document.pdf (last visited Feb. 19, 2024).

⁷⁶ Tampa Electric Company/TECO Peoples Gas, Presentation on Florida’s Energy Future (Liquefied Natural Gas, Renewable Natural Gas, and Small Modular Reactors), (Feb. 14, 2024), slide 5, *available at* <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?PublicationType=Committees&CommitteeId=3226&Session=2024&DocumentType=Meeting+Packets&FileName=ecc+12-6-23.pdf> (last visited Feb. 19, 2024).

⁷⁷ *Id.* at slide 10, 12-16.

⁷⁸ Nasdaq, *Chesapeake Utilities Corporation to Develop its First RNG Facility in Florida* (Feb.19, 2024), <https://www.nasdaq.com/press-release/chesapeake-utilities-corporation-to-develop-its-first-rng-facility-in-florida-2023-02> (last visited February 4, 2024) (Chesapeake Utilities Corporation is installing a dairy manure renewable natural gas facility in Madison County, Florida).

Proposed Changes

The bill expands the ad valorem tax benefits for renewable energy source devices to include facilities used to capture and convert biogas to RNG. Specifically, it expands the definition of “renewable energy source device” used under both ss. 193.624 and 196.182, F.S., to include equipment that collects, transmits, stores or uses energy derived from biogas, as defined in s. 366.91, F.S. Under the bill, such equipment includes pipes, equipment, structural facilities, structural support, and any other machinery integral to the interconnection, production, storage, compression, transportation, processing, collection, and conversion of biogas from landfill waste, livestock farm waste, including manure, food waste, or treated wastewater into renewable natural gas as defined in s. 366.91, F.S.

The bill incorporates natural gas pipelines or distribution systems to the current exclusion from such benefit for equipment on the distribution or transmission side of the point at which a renewable energy source device is interconnected.

These changes first apply to the 2025 tax roll.

Sections 20 and 21 – Increase in an Ad Valorem Tax Exemption for Disabled Ex-servicemembers

Present Situation

The Florida Constitution provides several property tax exemptions and discounts for disabled veterans and their surviving spouses. These include:

- A complete exemption for property owned and used as a homestead by a veteran with a total and permanent service-connected disability.⁷⁹
- A complete exemption for property owned and used as a homestead by a veteran with a total service-connected disability that confines him or her to a wheelchair.⁸⁰ Upon the veteran’s death, the exemption carries over to the veteran’s unremarried surviving spouse.⁸¹
- A complete exemption for property owned and used as a homestead by the unremarried surviving spouse of a veteran who died while on active duty if the veteran was a permanent resident of Florida on the day he or she died.⁸²
- A discount on homestead property taxes for certain combat-disabled veterans who are age 65 or older.⁸³ The discount is calculated as a percentage equal to the percentage of the veteran’s permanent, service-connected disability.⁸⁴ The discount is applied as a reduction to the taxable value of the homestead property.⁸⁵

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. The value of these exemptions may be provided by general law, with a constitutional

⁷⁹ FLA. CONST. art. VII, s. 3(b); s. 196.081, F.S.

⁸⁰ FLA. CONST. art. VII, s. 3(b); s. 196.091(1), F.S.

⁸¹ Section 196.091(3), F.S.

⁸² FLA. CONST. art. VII, s. 6(f); s. 196.081(4) F.S.

⁸³ FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

⁸⁴ Section 196.082(2), F.S.

⁸⁵ Section 196.082(6), F.S.

minimum of \$500.⁸⁶ Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who is totally and permanently disabled.

Section 196.24, F.S.,⁸⁷ provides a \$5,000 property tax exemption to any resident ex-servicemember⁸⁸ who was honorably discharged and has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service.⁸⁹ This exemption is extended to an unremarried surviving spouse of a disabled ex-servicemember.⁹⁰

Proposed Changes

The bill provides for an increase in the value of the ad valorem tax exemption for disabled ex-servicemembers from \$5,000 to \$10,000.

This increase first applies to the 2025 tax roll.

Sections 23 and 24 – Home Equity Conversion Mortgages

Present Situation

A home equity conversion mortgage (HECM), also known as a reverse mortgage, allows borrowers to convert part of their home equity into payments from a lender while remaining in their homes.⁹¹

The Code of Federal Regulations (C.F.R.)⁹² defines a HECM as a “nonrecourse consumer credit obligation in which:

- A mortgage, deed of trust, or equivalent consensual security interest securing one or more advances is created in the consumer's principal dwelling.
- Any principal, interest, or shared appreciation or equity is due and payable (other than in the case of default) only after the consumer dies, the dwelling is transferred, or the consumer ceases to occupy the dwelling as a principal dwelling.”⁹³

⁸⁶ FLA. CONST. art. VII, s. 3(b).

⁸⁷ This statutory provision was created by ch. 69-55, Laws of Fla. However, it was preceded by s. 192.11, F.S., as authorized by Art. IX, s. 9 of the Florida Constitution (1885). That provision in the constitution provided that: “There shall be exempt from taxation property to the value of five hundred dollars to every widow and to every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune.”

⁸⁸ Section 196.012(19), F.S., defines “ex-servicemember” as any person who has served as a member of the United States Armed Forces on active duty or state active duty, a member of the Florida National Guard, or a member of the United States Reserve Forces.

⁸⁹ The U.S. Department of Veterans Affairs determines the severity of a veteran’s disability based on evidence submitted by the veteran or present in the veteran’s military records. This results in a disability rating from 0% to 100% in 10% increments. U.S. DEP’T. OF VETERANS AFFAIRS, *Compensation*, <https://www.benefits.va.gov/compensation/rates-index.asp> (last visited Feb. 19, 2024).

⁹⁰ Section 196.24(1), F.S.

⁹¹ Government Accountability Office (GAO), *Reverse Mortgages, FHA Needs to Improve Monitoring and Oversight of Loan Outcomes and Servicing*, 2019, available at <https://www.gao.gov/assets/gao-19-702.pdf> (last visited Feb. 9, 2024).

⁹² See 12 C.F.R. s. 1026.33(a).

⁹³ 12 C.F.R. s. 1026.33(a).

Most HECMs are under the Federal Housing Administration’s Home Equity Conversion Mortgage program, which provides insurance for HECMs.⁹⁴ The program’s purpose is to meet the special needs of elderly homeowners and to increase the number of lenders making HECMs for elderly homeowners.⁹⁵ In order for a borrower to participate in this program, borrowers must meet eligibility requirements, such as being 62 years of age or older,⁹⁶ be on the title to property,⁹⁷ and occupy the property as their principal residence.⁹⁸

There are several terms used in the HECM program.

- **Maximum claim amount:** The lesser of the appraised value of the property,⁹⁹ the sales price of the property being purchased as the principal residence, or the national mortgage limit for a one-family residence, which is \$1.1 million in Calendar Year 2024.¹⁰⁰
- **Principal limit:** The amount of money a borrower can receive from a home equity conversion mortgage.¹⁰¹ It is calculated by taking into account the age of the youngest borrower or eligible non-borrowing spouse,¹⁰² the expected average mortgage interest rate, and the maximum claim amount.¹⁰³

In states that have a maximum mortgage amount on the mortgage document, HUD policy requires that the lender use 150% of the maximum claim amount.¹⁰⁴ In Florida, this results in the documentary stamp being applied to 150% of the maximum claim amount.¹⁰⁵

Proposed Changes

The bill requires the documentary stamp tax to be applied to the principal limit amount rather than the maximum claim amount or the stated mortgage amount. “Principal limit” is defined to mean the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. The documentary stamp tax must be calculated based on the principal limit at the time of closing.

The bill clarifies that the changes to the act apply retroactively, but do not create a right to a refund or credit of any tax paid before the effective date of the act.

⁹⁴ *Supra* note 91.

⁹⁵ 24 C.F.R. s. 206.1 and 12 U.S.C.A. s. 1715z-20.

⁹⁶ 24 C.F.R. s. 206.33.

⁹⁷ 24 C.F.R. s. 206.35.

⁹⁸ 24 C.F.R. s. 206.39.

⁹⁹ The appraised value as determined by the appraisal used in underwriting the loan.

¹⁰⁰ 24 C.F.R. s. 206.3 and U.S. Department of Housing and Urban Development, *How the HECM Programs Works*, available at https://www.hud.gov/program_offices/housing/sfh/hecm/hecmabou (last visited Feb. 19, 2024).

¹⁰¹ *Supra* note 91.

¹⁰² An “eligible non-borrowing spouse” is a non-borrowing spouse who meets all qualifying attributes for a deferral period. A “deferral period” is the period of time following the death of the last surviving borrower during which the due and payable status of a HECM is deferred for an eligible non-borrowing spouse provided that the qualifying attributes and all other FHA requirements continue to be satisfied. *See* 24 C.F.R. s. 206.3.

¹⁰³ 24 C.F.R. s. 206.3.

¹⁰⁴ U.S. Department of Housing and Urban Development, *Home Equity Conversion Mortgages Handbook (4235.1)*, Chapter 6, available at https://www.hud.gov/program_offices/administration/hudclips/handbooks/hsg/4235.1 (last visited Feb. 19, 2024).

¹⁰⁵ Florida Office of Economic and Demographic Research, *Revenue Estimating Conference*, available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/pdf/impact0209.pdf> (last visited Feb. 19, 2024).

Section 25 – Documentary Stamp Tax on Alarm System Agreements

Present situation

Alarm system contractors execute promissory notes when installing a new alarm system into real property. Such promissory notes are subject to documentary stamp tax.

Proposed changes

The bill amends s. 201.08, F.S., to exempt from documentary stamp tax non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of \$3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system, as defined in s. 489.505.

Section 27, 28, and 29 – Natural Gas Fuel Tax 1-year Rate Reduction

Present Situation

In 2013, the Legislature established a fuel tax for natural gas when sold as a fuel for a motor vehicle and simultaneously repealed the fee imposed on “alternative fuel” vehicles.¹⁰⁶

At that time, the bill delayed the imposition of the tax until December 31, 2018, and exempted from the sales and use tax natural gas and natural gas fuel when placed into the fuel system of a motor vehicle.¹⁰⁷ Thereafter, a person operating as a natural gas fuel retailer was required to pay a tax on all natural gas fuel purchases and report monthly to the Department of Revenue beginning January 1, 2019.¹⁰⁸

Beginning January 1, 2019, the following taxes were to be imposed on natural gas fuel:

- An excise tax of 4 cents upon each motor fuel equivalent gallon of natural gas fuel.
- An additional tax of 1 cent upon each motor fuel equivalent gallon¹⁰⁹ of natural gas fuel, which is designated as the “ninth-cent fuel tax.”
- An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax.”
- An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “State Comprehensive Enhanced Transportation System (SCETS) Tax,” at a rate determined by statute.¹¹⁰

¹⁰⁶ Ch.2013-198, L.O.F. Codified in Part V of ch. 206, F.S.

¹⁰⁷ *Id.*

¹⁰⁸ Section 206.9952(8), F.S. (2013).

¹⁰⁹ “Motor fuel equivalent gallon” is defined in s. 206.9951(1), F.S., to mean the volume of natural gas fuel it takes to equal the energy content of one gallon of motor fuel. Section 206.9955, F.S., currently defines the motor fuel equivalent gallon for compressed natural gas, liquefied natural gas, and liquefied petroleum gas.

¹¹⁰ Each calendar year, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the initially established tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30. Section 206.9955(2)(d), F.S. (2013).

- An additional tax on each motor fuel equivalent gallon of natural gas fuel “for the privilege of selling natural gas fuel” at a rate determined by statute.¹¹¹

In 2018, the Legislature delayed the imposition of the tax and its operative provisions until January 1, 2024.

In 2023, the legislature delayed the imposition of the tax and its operative provisions until January 1, 2026.¹¹²

Proposed Changes

The bill reduces the tax rates that will be levied on natural gas fuel beginning on January 1, 2026, by 50 percent for one year.

Section 32 – Local Option Food and Beverage Referendum Requirements

Present Situation

In 1967, Florida authorized the municipal resort tax.¹¹³ The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.¹¹⁴ The tax could be levied on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages.¹¹⁵

The municipal resort tax continues to be levied today in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.

Florida has since authorized Miami Dade County to levy the local option food and beverage tax.¹¹⁶ The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.¹¹⁷

The local option food and beverage tax may not be levied in a city or town that levies the municipal resort tax. However, a city or town levying the municipal resort tax may impose the 1-percent local option food and beverage tax if the levy is approved by a majority of the registered electors in such city or town at a referendum held at a general election.¹¹⁸

¹¹¹ Each calendar year, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12- month period beginning January 1. The tax rate is calculated by adjusting the initially established tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30. Section 206.9955(2)(e)1., F.S. (2013).

¹¹² Chapter 2023-157, Laws of Fla.

¹¹³ Chapter 67-930, Laws of Fla.

¹¹⁴ Section 1, ch. 67-930, Laws of Fla.

¹¹⁵ Section 1, ch. 67-930, Laws of Fla.

¹¹⁶ Section 212.0306, F.S.

¹¹⁷ Section 212.0306(1), F.S.

¹¹⁸ Section 212.0306(2)(d), F.S.

Proposed Changes

The bill amends the voter approval requirement to be a majority of the electors in such city or town voting in a referendum rather than a majority of the registered electors in such city or town.

Section 35 – Indigent Care and Trauma Center Surtax***Present Situation***

Counties are authorized to levy discretionary sales surtaxes on transactions subject the state’s sales tax for specific purposes.¹¹⁹ The Indigent Care and Trauma Center Surtax¹²⁰ consists of two separate levies for different groups of eligible counties:

- Non-consolidated counties that have a total population of **800,000 or more** (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county’s governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents.¹²¹
- Non-consolidated counties with a total population of **less than 800,000** may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

During the 2023-2024 local fiscal year, the single county levying this surtax, Hillsborough, is estimated to collect \$195 million in revenue.¹²²

Although Duval County has a total population greater than 800,000, it may not levy this surtax because it is a consolidated county government.¹²³

Proposed Changes

The bill amends the Indigent Care and Trauma Center Surtax to remove the restriction that a county must not be consolidated with that of one or more municipalities. This change will result in Duval County being authorized to levy a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents.

Sections 36 and 47 – Automatic Extension of the Filing Deadline for Corporate Income Tax and Sales and Use Tax Taxpayers***Present situation*****Corporate Income Tax**

Under Florida law, the due dates to file tax returns related to corporate income tax are tied to the due dates of the related federal return. Florida corporations must file income tax returns on or

¹¹⁹ Section 212.054, F.S. See s. 212.055, F.S., for the surtaxes specifically authorized in law.

¹²⁰ Section 212.055(4), F.S.

¹²¹ Section 212.055(4)(a), F.S.

¹²² The Office of Economic and Demographic Research, The Florida Legislature, *2023 Local Government Financial Information Handbook*, 181 (2024), available at <http://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf> (last visited Feb. 13, 2024).

¹²³ *Id.*

before the first day of the 5th month following the close of the taxable year or the 15th day following the federal due date.¹²⁴

When a Florida corporation is granted an extension of time to file its federal return – usually six months – the taxpayer may file an extension of time to file its Florida return.¹²⁵ If granted, the extended Florida due date will be the 15th day after the expiration of the federal extension, or until the expiration of six months from the original due date, whichever occurs first.¹²⁶ If a taxpayer extends the time to file its Florida return, the taxpayer must file a tentative tax return and make a tentative tax payment.¹²⁷

Sales and Use Tax

Persons desiring to engage in or conduct business in this state as a dealer must first apply with Department of Revenue (department) as a dealer.¹²⁸ Each dealer must file a return and remit the tax due on or before the 20th day of the month.¹²⁹

Return filing and tax remittance deadlines for those revenue sources over which the department is granted administrative control¹³⁰ may be extended during a declared state of emergency.¹³¹ The Executive Director of the department has authority to extend due dates and waive interest that accrues during such time.¹³²

Recent Relief Granted

Currently, in response to Hurricane Idalia, the department is following the tax relief granted by the Internal Revenue Service, which has extended tax return due dates for eligible taxpayers with original or extended due dates falling on or after August 27, 2023, and before March 1, 2024. Such taxpayers have a due date of March 1, 2024.¹³³

Previously, in response to Hurricane Ian, taxpayers that file Florida corporate income tax returns, as well as Florida corporate income tax installment payments, with original due dates or extended due dates falling on or after September 23, 2022, and before March 2, 2023, were granted a due date of March 2, 2023. This tax relief was applicable to affected businesses anywhere in Florida.¹³⁴

¹²⁴ Section 220.222(1), F.S. Some partnerships are also required to file informational returns. These returns are due on or before the first day of the 4th month after the close of the taxable year.

¹²⁵ Section 220.32, F.S.

¹²⁶ Section 220.222(2), F.S.

¹²⁷ Section 220.32, F.S.

¹²⁸ Section 212.18(3)(a), F.S.

¹²⁹ Section 212.11(1)(b), F.S.

¹³⁰ Section 213.055, F.S.

¹³¹ See s. 252.36, F.S., Emergency management powers of the Governor.

¹³² Section 213.055(2), F.S.

¹³³ Florida Dep't of Revenue, *General Tax, Corporate Income Tax (CIT) Relief for Hurricane Idalia* <https://floridarevenue.com/taxes/Pages/default.aspx#accordion> (last visited Feb. 13, 2024).

¹³⁴ Florida Dep't of Revenue, *Updates and Information, Hurricane Ian, General Tax Administration*, <https://floridarevenue.com/pages/hurricaneian.aspx> (last visited Feb. 13, 2024)

Additionally, due dates for the September 2022 and October 2022 reporting periods for taxpayers¹³⁵ in six Florida counties were extended to November 23, 2022. Businesses located in Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota counties had until November 23, 2022, to file the September 2022 and October 2022 reporting periods.¹³⁶

Proposed changes

Corporate Income Tax

A taxpayer who has been granted an extension of time to file its federal income tax return due to a federally declared disaster will be granted an automatic extension of 15-days after the due date, including any extensions provided for such federally declared disaster for the filing of the related federal return for the taxable year.

The “disaster extension” is contingent upon the taxpayer having first paid its tentative tax, a requisite for any taxpayer desiring to extend the time for filing its corporate income tax return.

Sales and Use Tax

The bill grants an automatic 10-day extension from the date for filing a sales and use tax return and remitting the tax when a state of emergency is declared within five business days prior to the 20th day of the month.

Sections 37 – Sales Tax Dealer Collection Allowance Permanent Increase

Present situation

Businesses that sell tangible personal property and services that are subject to the Florida sales tax are required to collect the sales tax on the sale and to remit their collections.¹³⁷ These businesses are referred to as dealers and are required to file returns¹³⁸ and maintain books and records to evidence past sales,¹³⁹ which are subject to audit by the department.¹⁴⁰

For maintaining records and properly reporting and remitting sales tax, dealers are authorized to retain from collected sales tax an amount equal to 2.5 percent of collections on the first \$1,200 dollars of collected sales tax (the “percentage method”), which equates to a maximum of \$30 per return.

¹³⁵ Eligible taxes include sales and use tax (including discretionary sales surtax), reemployment tax, communications services tax, documentary stamp tax (unrecorded documents), governmental leasehold intangible personal property tax, gross receipts tax on utility services, insurance premium tax, lead-acid battery fees (solid waste and surtax), motor fuels taxes, motor vehicle warranty fee, new tire fees (solid waste and surcharge), prepaid wireless E911 fees, rental car surcharge (solid waste and surcharge), severance tax, and tourist development tax.

¹³⁶ Florida Dep’t of Revenue, *Updates and Information, Hurricane Ian, General Tax Administration*, <https://floridarevenue.com/pages/hurricaneian.aspx> (last visited Feb. 13, 2024).

¹³⁷ See generally s. 212.06, F.S.

¹³⁸ See s. 212.11, F.S.

¹³⁹ See s. 212.13, F.S.

¹⁴⁰ *Id.*

Proposed changes

The bill replaces the “percentage method” with a flat amount equal to \$45 per return. If the amount of tax due is less than \$45, the allowance is limited to the amount of tax due.

This section of the bill takes effect January 1, 2025.

Sections 38, 53, 54, and 55 –Thoroughbred Breeding and Racing at Florida Thoroughbred Tracks***Present situation***

Florida produces 7 percent of the annual thoroughbred foal crop in North America.¹⁴¹ At certain times of the year, Florida has in excess of 15,000 thoroughbreds-in-training located in training centers within Florida.¹⁴²

In 2023, the legislature authorized a distribution from Florida sales tax receipts to the Florida Agricultural Promotional Campaign Trust Fund for Fiscal Years 2023-2024 and 2024-2025 totaling \$55 million.

The annual distribution of \$27.5 million is to be used by the Department of Agriculture and Consumer Services (DACS) to encourage breeding thoroughbred racehorses and thoroughbred racing at thoroughbred tracks in Florida.¹⁴³

Funds are distributed as follows:

- \$5 million to the Florida Thoroughbred Breeders’ Association, Inc., to be used for:
 - Purses or purse supplements for Florida-bred or Florida-sired horses that participate in Florida thoroughbred races.
 - Awards to breeders of Florida-bred horses that win, place, or show in Florida thoroughbred races.
 - Awards to owners of stallions who sired Florida-bred horses that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions.
 - Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.
 - Awards administration.
 - Promotion of the Florida thoroughbred breeding industry.
- \$5 million to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen’s group.
- \$15 million to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its facilities, pursuant to an agreement with the Florida Horsemen’s Benevolent and Protective Association, Inc.

¹⁴¹ FLA. THOROUGHBRED BREEDERS’ AND OWNERS’ ASS’N, *Florida-bred Incentives*, <https://www.ftboa.com/horse-capital-of-the-world/> (last visited Feb. 19, 2024).

¹⁴² *Id.*

¹⁴³ Section 571.265, F.S.

- \$2.5 million dollars to be distributed as follows:
 - \$2 million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the DACS establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the Florida Horsemen's Benevolent and Protective Association, Inc.
 - \$500,000 to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the DACS establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the local majority horsemen's group at the permitholder's pari-mutuel facility.

On or before the first day of the August following each fiscal year in which a recipient under this section received or used funds pursuant to this section, each such recipient must submit a report to the DACS detailing how all funds were used in the prior fiscal year.

These provisions are repealed on July 1, 2025, unless reviewed and saved from repeal by the Legislature.

Proposed changes

The bill makes permanent the annual distribution of \$27.5 million from the sales and use tax. The bill also saves from repeal the specific uses of such distribution.

Sections 41 and 46 – Individuals with Unique Abilities Tax Credit Program

Present Situation

The Legislature adopted a number of provisions in 2016 aimed at improving the quality of life and integration of individuals with disabilities in the workforce.¹⁴⁴ These included modifying the state's equal employment opportunity policy to provide enhanced executive agency employment opportunities for those with a disability; creating the Employment First Act, which requires certain state agencies and organizations to develop an agreement to improve employment outcomes for those with a disability;¹⁴⁵ and creating the Florida Unique Abilities Partner Program to recognize businesses that demonstrate commitment to the independence of individuals who have a disability through employment or support.¹⁴⁶

Proposed Changes

The bill creates s. 220.1992, F.S., to provide for a corporate income tax credit for corporations that employ individuals with disabilities in this state. The credit is for \$1 per hour worked, up to \$1,000 per employee per year. The maximum amount of credit that can be earned by a

¹⁴⁴ Chapter 2016-3, Laws of Fla.

¹⁴⁵ The Employment First Florida website is available at <https://www.employmentfirstfl.org/> (last visited Feb. 19, 2024).

¹⁴⁶ The Unique Abilities Partner Program is housed within the Department of Commerce; additional information is available at <https://floridajobs.org/unique-abilities-partner-program> (last visited Feb. 19, 2024).

corporation in any year is \$10,000, and unused credits may be carried forward for up to five taxable years. The maximum credit amount that can be awarded statewide is \$5 million per state fiscal year. The credit is available for Fiscal Years 2024-2025, 2025-2026, and 2026-2027.

The bill amends s. 220.02(8), F.S., to include the new tax credit at the end of the Legislature's intended order of tax credit application.

Sections 30, 31, 44, 48, 52, 56, and 57 – Child Care Tax Credits

Present Situation

Early Learning Tax Incentive

Beginning in 1998, a corporate income taxpayer or insurance premium taxpayer was authorized to take a credit against their tax liability for costs associated with the establishment of a child care facility or for costs paid toward child care on behalf of their employees. The provision expired in 2008. Additionally, there is no tax credit program for any taxpayer of severance tax, sales and use tax, corporate income tax, insurance premium tax, or alcoholic beverage tax to receive credit for contributions made to a child care facility on behalf of employees.

Corporate Income Tax

Florida imposes a 5.5 percent tax on the taxable income of certain corporations and financial institutions doing business in Florida. Corporate income tax is remitted to the Department of Revenue (DOR) and distributed to the General Revenue Fund. Net collections of corporate income tax in Fiscal Year 2022-2023 were \$5.2 billion.

Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums. Insurance premium taxes are paid by insurance companies under ch. 624, F.S., and are remitted to the DOR. These revenues are distributed to the General Revenue Fund with additional distributions to the Insurance Regulatory Trust Fund, the Police & Firefighters Premium Tax Trust Fund, and the Emergency Management Preparedness & Assistance Trust Fund. Net collections of insurance premium taxes in Fiscal Year 2023-2023 were \$1.4 billion with distributions to the General Revenue Fund of \$1.05 billion.

Severance Taxes on Oil and Gas Production

Oil and gas production severance taxes are imposed on persons who sever oil or gas in Florida for sale, transport, storage, profit, or commercial use. These taxes are remitted to the DOR and distributed to the General Revenue Fund with additional distributions to the Minerals Trust Fund and to the counties where production occurred. Receipts from the severance taxes on oil and gas are estimated to be \$3.2 million in Fiscal Year 2022-2023 with distributions to the General Revenue Fund of \$2.0 million.

Sales Taxes Paid by Direct Pay Permit Holders

Florida law authorizes the DOR to establish a process for the self-accrual of sales taxes due. The process involves the DOR granting a direct pay permit to a taxpayer, who then pays the taxes directly to the DOR.

Alcoholic Beverage Taxes

Florida imposes excise taxes on malt beverages, wines, and other beverages. The taxes are due from manufacturers, distributors and vendors of malt beverages, and from manufacturers and distributors of wine, liquor, and other specified alcoholic beverages. Taxes are remitted to the Division of Alcoholic Beverages and Tobacco (Division) in the Department of Business and Professional Regulation (DBPR).

The Division is responsible for supervising the conduct, management, and operation of the manufacturing, packaging, distribution, and sale of all alcoholic beverages in Florida. Distributions of the excise taxes on alcoholic beverages are made to the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, and Viticulture Trust Fund. Collections of alcoholic beverage taxes were \$317 million in Fiscal Year 2022-2023 with distributions to General Revenue of \$311 million.

Proposed Changes

The bill creates s. 211.0254, F.S., to allow a child care tax credit granted under s. 402.261, F.S., to be taken against any tax due for oil and gas production under ss. 211.02 and 211.025, F.S., Together with a credit to scholarship funding organizations, the New Worlds Reading Initiative, and other charitable organizations, the maximum credit which may be taken is limited to 50 percent of the tax due on the return for which the credits are taken. In addition, the provision establishes the priority in which this credit may be taken.

The bill creates s. 212.1835, F.S., to allow a child care tax credit granted under s. 402.261, F.S., to be taken against any tax due from a direct pay permit holder and provides certain requirements included filing and paying taxes electronically.

The bill modifies s. 220.19, F.S., to allow a child care tax credit granted under s. 402.261, F.S., to be taken against any tax due from a corporate income tax taxpayer for its taxable years beginning on or after January 1, 2025. Further provided are requirements and limitations regarding those tax credits. The bill removes provisions related to the carry forward of unused credits and repayment of child care facility start-up credits, which are provided in s. 402.261, F.S., created by the bill.

The bill creates s. 402.261, F.S., a child care tax credit for (1) 50 percent of the startup costs of an eligible child care facility (2) operating an eligible child care facility for the taxpayer's employees and (3) making payments to an eligible child care facility on behalf of an employee.

A credit may be taken against tax liability due under the following taxes:

- Corporate income tax;

- Insurance premium tax;
- Severance taxes on oil and gas production;
- Alcoholic beverage tax on beer, wine, and spirits; or
- Self-accrued sales tax liability of direct pay permit holders.

A taxpayer who operates an eligible child care facility may receive a credit of 50 percent of the startup costs of the facility for the taxable year in which the facility begins operating. The maximum amount of credit that may be granted is based on the number of employees as follows:

- One-19 employees, the maximum credit is \$1 million.
- Twenty-250 employees, the maximum credit is \$500,000.
- Two hundred fifty one or more employees, the maximum credit is \$250,000.

A taxpayer who operates an eligible child care facility for the taxpayer's employees may receive a credit of \$300 per month for each eligible child enrolled in the facility. The maximum amount of credit that may be granted is based on the number of employees as follows:

- One-19 employees, the maximum credit is \$50,000.
- Twenty-250 employees, the maximum credit is \$500,000.
- Two hundred fifty one or more employees, the maximum credit is \$1 million.

A taxpayer who makes payment to an eligible child care facility in the name and for the benefit of an employee of the taxpayer is allowed a credit of 100 percent of the payment up to \$3,600 per child. The maximum amount of credit that may be granted is based on the number of employees as follows:

- One-19 employees, maximum credit is \$50,000.
- Twenty-250 employees, maximum credit is \$500,000.
- Two hundred fifty one or more employees, maximum credit is \$1 million.

For Fiscal Year 2024-2025, the maximum annual tax credit amount is \$5 million.

The bill allows taxpayers to make application for the tax credits beginning October 1, 2024, and it outlines the requirements of the application process to be developed by the Department of Revenue (DOR), priority of applications, timelines for review of applications with notices of approval or denial, and it provides the DOR with rulemaking authority.

The bill creates s. 561.1214, F.S., to allow a child care tax credit granted under s. 402.261, F.S., to be taken against, any excise tax due, beginning January 1, 2025, for beer, wine, and liquor, except for excise taxes imposed on wine produced by manufactures in the state from products grown in the state. The credit allowed may not exceed 90 percent of the tax due on the return.

The bill modifies s. 624.5107, F.S., to allow a child care tax credit granted under s. 402.261, F.S., to be taken against any excise tax due, for its taxable years beginning on or after January 1, 2025, on insurance premiums under s. 624.509, F.S. and provides restrictions of the credit. The bill removes the provision allowing the carry forward of the credit for up to five years and the provision for repayment of a credit for child care facility startup cost if the facility does not operate for at least five years.

The bill modifies s. 624.509, F.S., to include the child care tax credit taken under s. 624.5107, F.S., in the list of order in which credits may be taken against the insurance premium tax.

Finally, the bill provides the DOR with authority to adopt emergency rules to implement the tax credit program.

Sections 42 and 43 – Adoption of the Internal Revenue Code

Present Situation

Florida maintains its relationship with the federal Internal Revenue Code by each year adopting the federal Internal Revenue Code in effect on January 1 of the year. By doing this, Florida adopts any changes that were made in the previous year to the determination of federal taxable income.

Because Florida relies on federal taxable income to determine Florida taxable income, changes to the calculation of federal taxable income will affect the calculation of Florida taxable income and may increase or decrease Florida tax receipts if Florida adopts the most recent federal Internal Revenue Code. In some instances, Florida has adopted the new federal Internal Revenue Code, but excluded some changes.

Proposed Changes

The bill updates Florida's corporate income tax by adopting the federal Internal Revenue Code in effect on January 1, 2024. By adopting the updated code, Florida recognizes the changes made to the code.

These sections of the bill take effect upon the bill becoming a law.

Section 45 – Qualified Railroad Reconstruction or Replacement Expenditures

Present Situation

Freight rail is a primary component of Florida's transportation network, managing highway congestion and assisting with supply chain issues. There are a number of freight railroads operating in Florida, all of which fall into three main classifications, based on their annual operating revenue, as follows:

- Class I: \$943,898,958 or more
- Class II: less than \$943,898,958 but in excess of \$42,370,575
- Class III: \$42,370,575 or less.¹⁴⁷

Class I railroads in Florida are CSX Transportation and Norfolk Southern Railway. The Florida East Coast Railway is the only Class II railroad in Florida and covers 351 miles. As of November

¹⁴⁷ Florida Department of Transportation, *Florida Rail System Plan – Updated 2023*, available at <https://www.fdot.gov/rail/plans/railplan> (last visited Feb. 17, 2024).

2023, there are about a dozen Class III railroad companies in Florida covering approximately 1,405 miles.¹⁴⁸

Class II and Class III railroads that invest in maintaining or improving railroad track in Florida may apply for a credit against corporate income tax.¹⁴⁹ Qualified expenditures must be made on the track that is owned or leased by the railroad and include expenditures for the maintenance of railroad infrastructure or new construction. The credit is equal to 50 percent of the investment in Florida in the prior calendar year, and is limited to the total number of miles the railroad owns or leases in Florida multiplied by \$3,500.

A railroad must submit an application in order to receive a credit. The application must include any documentation or information required by the department to demonstrate eligibility for the credit, including an affidavit certifying that all information is true and correct. Supporting documentation must include a copy of a specified IRS form or its equivalent.

The railroad must submit the application with its tax return. If the qualifying railroad is not a corporate income taxpayer, the railroad must submit the application directly to the department no later than May 1 of the calendar year following the year in which the qualified expenditures were made.

If the credit is not fully used in any one taxable year because of insufficient tax liability on the part of the railroad, or because the railroad is not subject to tax under this chapter, the unused amount may be carried forward for a period not to exceed five taxable years or may be transferred under certain circumstances. The credit may be transferred at any time during the 5 taxable years following the taxable year in which the credit was originally earned by the qualifying railroad by written agreement to a taxpayer subject to corporate income tax that:

- Transports property using the rail facilities of the qualifying railroad;
- Furnishes railroad-related property or services to any railroad operating in this state; or
- Is a railroad.

The department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit available for carryover or transfer. The carryover or transferred credit may be used in any of the five subsequent taxable years, providing that the corporate income tax liability for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible, after applying other available credits and unused carryovers.¹⁵⁰

Proposed Changes

The bill makes the following changes to the application for a credit:

¹⁴⁸ Florida Department of Transportation, *Florida Rail System Plan Chapter 2*, available at [https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/rail/plans/rail/rail-system-plan-2023/rsp-october-version/fdot_rsp_ch-2_ada-\(oct\).pdf?sfvrsn=d4351c09_2](https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/rail/plans/rail/rail-system-plan-2023/rsp-october-version/fdot_rsp_ch-2_ada-(oct).pdf?sfvrsn=d4351c09_2) (last visited Feb. 18, 2024).

¹⁴⁹ Section 220.1915, F.S.

¹⁵⁰ In the order provided by section 220.02(8), F.S.

- Removes the requirement that an application is submitted with a tax return. The bill allows an application to be submitted no later than 120 days following the conclusion of the taxable year in which qualified expenditures were incurred.
- Removes the requirement that a railroad provide a copy of a specified IRS form or its equivalent with the application. Instead, the bill specifies that the applicant must provide to the department supporting documentation that includes any relevant information determined by the department to verify eligibility of qualified expenditures made in this state for the credit. The supporting documentation must include, but is not limited to, the number of track miles owned or leased in this state by the qualifying railroad, description of qualified expenditures, and financial records which are necessary to verify the accuracy of the information.

The bill increases the time for the department to issue a letter from 30 days to 45 days after receipt of a completed application. The letter from the department must indicate the amount of the credit approved. Finally, the bill allows the credits to be transferred to any taxpayer subject to corporate income tax.

Sections 49 and 50 – Strong Families Tax Credit Program

Present situation

The Strong Families Tax Credit Program, established in s. 402.62, F.S., was created in 2021 to provide tax credits for businesses that make monetary donations to certain eligible charitable organizations that provide services focused on child welfare and well-being. The tax credits are a dollar-for-dollar credit against certain tax liabilities.

An eligible charitable organization is an organization designated by the Department of Children and Families (DCF) to be eligible to receive funding under this section.¹⁵¹

The Department of Children and Families shall designate as an eligible charitable organization an organization that meets all of the following requirements:

- Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.
- Is a Florida entity formed under chs.605, 607, or 617, F.S., and whose principal office is located in this state.
- Provides services to:
 - Prevent child abuse, neglect, abandonment, or exploitation;
 - Assist fathers in learning and improving parenting skills or to engage absent fathers in being more engaged in their children’s lives;
 - Provide books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5;
 - Assist families with children who have a chronic illness or a physical, intellectual, developmental, or emotional disability; or
 - Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

¹⁵¹ Section 402.62(1)(c), F.S.

- Provides to the Department of Children and Families accurate information, including, at a minimum, a description of the services provided by the organization which are eligible for funding under this section; the total number of individuals served through those services during the last calendar year and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.
- Annually submits a statement, signed under penalty of perjury by a current officer of the organization, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.
- Provides any documentation requested by the Department of Children and Families to verify eligibility as an eligible charitable organization or compliance with this section.

The Department of Children and Families may not designate as an eligible charitable organization an organization that:

- Provides abortions or pays for or provides coverage for abortions; or
- Has received more than 50 percent of its total annual revenue from the DCF, either directly or via a contractor of the DCF, in the prior fiscal year.

The tax credit can be taken against the business's liability for several state taxes, including:

- Corporate income tax;
- Insurance premium tax;
- Severance taxes on oil and gas production;
- Alcoholic beverage tax on beer, wine, and spirits; or
- Self-accrued sales tax liability of direct pay permit holders.

The annual tax credit cap for all credits under the program is \$20 million per fiscal year. The Department of Revenue (department) is required to approve the tax credits on a first-come, first-served basis and must obtain the approval of the Department of Business and Professional Regulation prior to approving an alcoholic beverage tax credit under s. 561.1213, F.S.

Businesses that wish to participate in the program must apply to the department for an allocation of tax credit. Generally, applications for a Fiscal Year's allocation may be submitted beginning on the first business day in January immediately preceding the start of the state fiscal year.¹⁵² The taxpayer must specify in the application each tax for which the taxpayer requests a credit, the applicable taxable year for a credit under ss. 220.1877 or 624.51057, F.S., relating to the corporate income and insurance premium tax credits, and the applicable state fiscal year for a credit under ss. 211.0253, 212.1834, or 561.1213, F.S., relating to oil and gas production, direct pay permit sales, and alcoholic beverage tax credits, respectively.

¹⁵² See Fla. Dep't of Revenue, *Strong Families Tax Credit*, available at <https://floridarevenue.com/taxes/taxesfees/Pages/strongfamilies.aspx> (last visited Feb. 17, 2024).

In 2023, the Legislature increased the annual tax credit cap for all credits under this program from \$10 million to \$20 million per state fiscal year.¹⁵³ The Department approves tax credits on a first-come, first-served basis and must obtain the approval of the Department of Business and Professional Regulation prior to approving an alcoholic beverage tax credit under s. 561.1213, F.S.¹⁵⁴

Proposed changes

The bill amends s. 402.62, F.S., to increase the maximum credits allocated for the program from \$20 million per fiscal year to \$40 million per fiscal year, beginning in Fiscal Year 2024-2025.

The bill also makes the following amendments to the program:

- Establishes that the application window for the Strong Families tax credit begins at 9 a.m. on the first day of the calendar year preceding the fiscal year that is not a Saturday, Sunday, or legal holiday.
- For Fiscal Year 2024-2025, taxpayers may apply for the additional \$20 million credit amount beginning at 9:00 a.m. on July 1, 2024.
- Adds to the designation criterion a requirement that the eligible charitable organization receive referrals from the DCF child protective investigators to provide direct services and support to at-risk children and families.
- Removes from the list of what services may be provided “books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5.”
- Instructs the DCF to not designate an eligible charitable organization if the organization has received for than 50 percent of its total annual revenue from a federal, state, or local governmental agency.

Section 54 – Alcoholic Beverage Tax Distribution to Cancer Centers

Present Situation

The National Cancer Institute (NCI) Cancer Centers Program supports cancer research by recognizing centers that meet certain standards for finding new ways to prevent, diagnose, and treat cancer. There are 72 NCI-designated cancer centers across 36 states and the District of Columbia. Florida has four NCI-designated cancer centers.¹⁵⁵

The Sylvester Comprehensive Cancer Center and the University of Florida Shands Cancer Center are NCI-designated Cancer Centers. This means that they have scientific leadership, resources, and the depth and breadth of research in basic, clinical, or prevention, cancer control, and population science. The Mayo Clinic Cancer Center and Moffitt Cancer Center are NCI-designated Comprehensive Cancer Centers. In addition to leadership and resources, they have an

¹⁵³ Chapter 2023-157, s. 38, Laws of Fla.

¹⁵⁴ Section 402.62(5)(b)1., F.S.

¹⁵⁵ National Cancer Institute, *Find a Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find> (last visited Feb. 18, 2024).

added depth and breadth of research and substantial transdisciplinary research that bridges scientific areas.¹⁵⁶

The Sylvester Comprehensive Cancer Center in Miami is part of the University of Miami Health System and the University of Miami Miller School of Medicine. It received NCI designation in 2019. Sylvester has a team of over 2,500 physicians, researchers and staff and is currently conducting more than 430 cancer-focused clinical trials.¹⁵⁷ The center has collaborative, multidisciplinary research programs such as cancer epigenetics, cancer control, and tumor biology.¹⁵⁸

The University of Florida Shands Cancer Center in Gainesville is Florida's newest NCI-designated cancer center and received the designation in June 2023.¹⁵⁹ The center provides care to north central Florida, which covers a geographically large region that has the highest rates of cancer mortality in the state. Research strengths include cancer communication and prevention, tumor virology and the microbiome, and cancer immunotherapy.¹⁶⁰

The Mayo Clinic Cancer Center is the only NCI-designated cancer center that has three geographic sites. It was one of the first centers to receive NCI designation in 1973. Florida's Mayo Clinic Cancer Center is in Jacksonville and the other two locations are in Arizona and Minnesota. Research covers many topics such as cancer immunology and immunotherapy, experimental therapeutics, gastrointestinal cancer, and women's cancer.¹⁶¹

The Moffitt Cancer Center in Tampa first received the cancer center designation in 1998 and received the comprehensive cancer designation in 2001. Research focuses include topics such as evolutionary biology and mathematical oncology, cancer epidemiology, and health outcomes and behaviors.¹⁶² Unlike the other NCI-designated centers, Moffitt will receive \$38.4 million in Fiscal Year 2024-2025 from the cigarette tax and distributions will continue annually through June 30, 2054.¹⁶³

Florida imposes excise taxes on malt beverages, wines, and other beverages.¹⁶⁴ The taxes are due from manufacturers, distributors and vendors of malt beverages, and from manufacturers and

¹⁵⁶ National Cancer Institute, *NCI-Designated Cancer Centers*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers> (last visited Feb. 18, 2024).

¹⁵⁷ Sylvester Comprehensive Cancer Center, *About Sylvester*, available at <https://umiamihealth.org/en/sylvester-comprehensive-cancer-center/about-sylvester> (last visited Feb. 18, 2024).

¹⁵⁸ National Cancer Institute, *Sylvester Comprehensive Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/sylvester-miami> (last visited Feb. 18, 2024).

¹⁵⁹ University of Florida Health, *UF Health Cancer Center*, available at https://ufhealth.org/uf-health-cancer-center?utm_source=google&utm_medium=tj%20ppc&utm_campaign=cancer%20center%20broad&gad_source=1&gclid=EAIaIQobChMIkLbVhbu3hAMVZIVaBR3kkgCCEAAAYASAAEgLMR_D_BwE (last visited Feb. 19, 2024).

¹⁶⁰ National Cancer Institute, *University of Florida Health Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/ufhealth> (last visited Feb. 18, 2024).

¹⁶¹ National Cancer Institute, *Mayo Clinic Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/mayoclinic> (last visited Feb. 18, 2024).

¹⁶² National Cancer Institute, *Moffitt Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/moffitt> (last visited Feb. 18, 2024).

¹⁶³ Florida Revenue Estimating Conference, *2023 Florida Tax Handbook*, 48, available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 19, 2024).

¹⁶⁴ Sections 563.05, 564.06, and 565.12, F.S.

distributors of wine, liquor, and other specified alcoholic beverages. Taxes are remitted to the Division of Alcoholic Beverages and Tobacco (Division) in the Department of Business and Professional Regulation (DBPR).

The Division is responsible for supervising the conduct, management, and operation of the manufacturing, packaging, distribution, and sale of all alcoholic beverages in Florida.¹⁶⁵ Distributions of the excise taxes on alcoholic beverages are made to the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, and Viticulture Trust Fund. Collections of alcoholic beverage taxes were \$317 million in Fiscal Year 2022-2023 with distributions to General Revenue of \$311 million.¹⁶⁶

Proposed Changes

The bill provides a monthly distribution in the amount of \$416,667 from the Alcoholic Beverage and Tobacco Trust Fund to each of the following: the University of Miami Sylvester Comprehensive Cancer Center; the University of Florida Health Shands Cancer Center; and the Mayo Clinic Comprehensive Cancer Center in Jacksonville. This results in an annual distribution of \$5 million to each cancer center, which is a total annual distribution of \$15 million.

The funds may be used for constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities; furnishing, equipping, operating, and maintaining other properties owned or leased by the Cancer Centers.

This distribution is repealed June 30, 2054.

Section 58 – Property Insurance Discounts

Present situation

Florida imposes a 1.75 percent tax on most Florida insurance premiums, a one percent tax on annuity premiums, and a 1.6 percent tax on self-insurers.¹⁶⁷ In addition, some insurers pay a retaliatory tax to the extent the insurer's state of domicile would impose a greater tax burden than Florida imposes.

Insurance Premium Tax

Insurance policies providing residential coverage are subject to the insurance premium tax. Residential coverage includes personal lines residential coverage, such as for homeowner and condominium unit owner policies and also includes commercial lines residential coverage, such as for condominium association or apartment building policies.¹⁶⁸

Also subject to the insurance premium tax are insurance policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood. Current law defines a flood as “a general and temporary condition of partial or

¹⁶⁵ Section 561.02, F.S.

¹⁶⁶ Florida Revenue Estimating Conference, *2023 Florida Tax Handbook* (Oct. 2023), 117, available at <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 18, 2024).

¹⁶⁷ Sections 624.509, F.S. and s. 624.4621, F.S.

¹⁶⁸ Section 627.4025, F.S.

complete inundation of two or more acres of normally dry land area or of two or more properties, at least one of which is the policyholder's property, from:

- overflow of inland or tidal waters;
- unusual and rapid accumulation or runoff of surface waters from any source;
- mudflow; or
- collapse or subsidence of land along the shore of a lake or similar body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels that result in a flood.”¹⁶⁹

State Fire Marshal Assessment

In addition to the insurance premium tax, certain premiums are subject to the state fire marshal assessment. The assessment is an annual 1% rate on premiums collected by each insurer for policies of fire insurance. Current law defines fire insurance as “the insurance of structures or other property at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.”¹⁷⁰ The revenue from the state fire marshal assessment is for use by the State Fire Marshal to defray the expenses of the duties required by law. These include maintaining of offices and necessary supplies, essential equipment and other materials, salaries and expenses of required personnel, and all other legitimate expenses relating to the discharge of the administrative and regulatory powers and duties.¹⁷¹

Florida Insurance Guaranty Association Assessment

Also in addition to the insurance premium tax, certain premiums are subject to the Florida Insurance Guaranty Association (FIGA) assessment.¹⁷² Property and casualty insurers are automatically members of FIGA and are subject to assessments on premiums written by member companies. The assessments levied against a FIGA insurer may not exceed more than 2 percent of that insurer's premiums in a calendar year. However, if additional funds are needed to cover insolvencies due to a hurricane, the FIGA board of directors may levy emergency assessments. Emergency assessments levied against any insurer may not exceed more than 4 percent of that insurer's premiums in a calendar year.

Credits

Current law allows insurers to take credit against its insurance premium tax liability. Credit may be taken for payments of several taxes and other expenditures, including payments of workers'

¹⁶⁹ Section 627.715(1)(b), F.S.

¹⁷⁰ Section 624.515, F.S.

¹⁷¹ Section 624.516, F.S.

¹⁷² The FIGA is a nonprofit corporation that handles the claims of certain insolvent insurance companies. FIGA provides a “mechanism for the payment of covered claims under certain insurance policies to avoid” delay and financial loss due to the financial insolvency of an insurer. It issues guaranty fund payments and provides related services for all lines of property and casualty insurance, with certain exceptions. When a Florida property and casualty insurer becomes insolvent, the FIGA takes over the claims of that insurer and pays the claims of its policyholders, ensuring that policyholders are not left with unpaid claims.

compensation administrative assessments,¹⁷³ corporate income taxes,¹⁷⁴ employee salaries,¹⁷⁵ and adjustments for payments of the firefighter¹⁷⁶ and municipal police¹⁷⁷ trust funds excise taxes.

Credits may be taken for certain community contributions, such as the Live Local housing credit¹⁷⁸ and the Strong Families credit.¹⁷⁹ Credits must be taken in the order specified under s. 624.509(7), F.S.

Current law also provides a credit limitation.¹⁸⁰ The total of the credit granted for the corporate income taxes paid by the insurer and the credit granted to insurers for employee salaries¹⁸¹ may not exceed 65 percent of the insurance premium tax¹⁸² after deducting firefighter and municipal police trust funds excise tax payments and any assessments related to administration of workers' compensation.¹⁸³

Proposed Changes

The bill provides deductions to certain insurance premiums for policyholders and requires that the deductions be separately stated on the policy declarations page. For policies that provide coverage for a 12-month period with an effective date between October 1, 2024, and September 30, 2025, an insurer must deduct from the premium:

- An amount equal to 1.75 percent of the premium, the amount of the State Fire Marshal regulatory assessment, and the amount of the FIGA assessment. This applies to policies providing residential coverage of \$750,000 or less on a dwelling and excludes policies providing tenant coverage.
- An amount equal to 1.75 percent of the premium for policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

The bill allows an insurer to take a credit against its insurance premium tax liability in Calendar Years 2024 and 2025. The credit must be equal to the amount provided to the policyholder in deductions. The insurer may only use the credit after taking all other credits and deductions in the order provided in s. 624.509(7), F.S. The bill also allows insurers to carryforward the credit if it is not fully used in any one taxable year because of insufficient tax liability. A credit may be carried forward for a period not to exceed 10 years.

¹⁷³ Section 440.51(5), F.S.

¹⁷⁴ Chapter 220, F. S.

¹⁷⁵ Section 624.509(5), F.S.

¹⁷⁶ Section 175.141, F.S. Additionally, s. 175.101, F.S., allows for a 1.85% excise tax on property insurance premiums if levied by a municipality or special fire control district for pension benefits to firefighters.

¹⁷⁷ Section 185.12, F.S. Additionally, s. 185.08, F.S., allows for a 0.85% excise tax on casualty insurance premiums if levied by a municipality for pension benefits to police officers.

¹⁷⁸ Sections 624.51058 and 420.50872, F.S.

¹⁷⁹ Sections 624.51057 and 402.62, F.S.

¹⁸⁰ Section 624.509(6), F.S.

¹⁸¹ Section 624.509(5), F.S.

¹⁸² Due under s. 624.509(1), F.S.

¹⁸³ Section 440.51, F.S.

Additionally, the bill provides reporting requirements. Every insurer required to provide a premium deduction must include all of the following information with its quarterly and annual statements.¹⁸⁴ The Office of Insurance Regulation must also include the same information in its reports required by section 624.315, F.S.

- The number of policies that received a deduction during the period covered by the statement.
- The total amount of deductions provided by the insurer during the period covered by the statement.
- The total premium related to insurance policies providing residential coverage of \$750,000 or less on a dwelling.
- The total premium related to policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

The Office of Insurance Regulation must examine the information required to be reported and take corrective measures as provided under law for any insurer not in compliance with the provisions under the bill.

The bill allows the department to perform additional financial and technical audits and investigations that are necessary to verify the information included in an insurers tax return and to ensure compliance. The Office of Insurance Regulation must provide technical assistance when requested by the department on the technical audits or examinations.

Lastly, the bill provides additional provisions related to the insurer. When reporting policy premiums for purposes of computing the insurance premium tax, an insurer must report the full policy premium value before applying the deductions. The deductions provided to policyholders do not reduce the direct written premium of the insurer for any purposes. The bill also specifies that an insurer claiming a credit against premium tax liability is not required to pay any additional retaliatory tax levied under s. 624.5091, F.S., as a result of claiming such credit. Section 624.5091, F.S., does not limit the credit available to insurers in any manner.

This section is repealed December 31, 2036.

Section 59 – Disaster Preparedness Sales Tax Holiday – 28 days – June 1, 2024, through June 14, 2024, and from August 24, 2024, through September 6, 2024

Present situation

Florida has enacted a disaster preparedness sales tax holiday 10 times since 2006. Generally during these holidays, the following items were exempt:

¹⁸⁴ See s. 624.424, F.S.

| Dates | Length | TAX EXEMPTION THRESHOLDS | | | | | | | |
|--|---------|--------------------------|--------------|-----------------|--------------|------------------------|--------------|-----------------------------|-----------------|
| | | Reusable Ice | Light Source | Fuel Containers | Batteries | Coolers and Ice Chests | Radios | Tie down tools and sheeting | Generators |
| May 21-June 1, 2006* | 12 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$1000 or less |
| June 1-June 12, 2007* | 12 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$75 or less | \$50 or less | \$1000 or less |
| May 31-June 8, 2014** | 9 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$750 or less |
| June 2 –June 4, 2017 | 3 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$750 or less |
| June 1-7, 2018 | 7 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$750 or less |
| May 31-June 6, 2019 | 7 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$750 or less |
| May 29-June 4, 2020 | 7 days | \$10 or less | \$20 or less | \$25 or less | \$30 or less | \$30 or less | \$50 or less | \$50 or less | \$750 or less |
| May 28 – June 6, 2021*** | 10 days | \$20 or less | \$40 or less | \$50 or less | \$50 or less | \$60 or less | \$50 or less | \$100 or less | \$1,000 or less |
| May 28 – June 10, 2022**** | 14 days | \$20 or less | \$40 or less | \$50 or less | \$50 or less | \$60 or less | \$50 or less | \$100 or less | \$1,000 or less |
| May 27 - June 9, & August 26 - Sept. 8, 2023 | 28 days | \$20 or less | \$40 or less | \$50 or less | \$50 or less | \$60 or less | \$60 or less | \$100 or less | \$3,000 or less |

A few of the holidays have included items that were not repeated every year. For instance, the 2006 and 2007 holidays included cell phone batteries (\$60 or less), cell phone chargers (\$40 or less), storm shutters (\$200 or less), carbon monoxide detectors (\$75 or less), and any combination of items exempt under the holiday or existing law which were folded together for \$75 or less. The 2021 holiday included portable power banks selling for \$60 or less. The 2022 and 2023 holiday included portable power banks selling for \$60 or less, smoke detectors, smoke alarms, fire extinguishers, or carbon monoxide detectors selling for \$70 or less; and specified items necessary for the evacuation of household pets, with item thresholds ranging from \$10 (wet pet food) to \$100 (portable kennels or carriers). In 2023, the maximum purchase price of a generator was increased from \$1,000 to \$3,000.

The Florida Division of Emergency Management recommends having a disaster supply kit with items such as a battery operated radio, flashlight, batteries, and first-aid kit.¹⁸⁵

Proposed changes

During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source with a sales price of \$40 or less.
- A portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less.
- A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less.

¹⁸⁵ FLA. DIV. OF EMERGENCY MGMT., *Disaster Supply Kit Checklist*, available at <https://www.floridadisaster.org/planprepare/hurricane-supply-checklist/> (last visited Feb. 19, 2024).

- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less.
- A gas or diesel fuel tank with a sales price of \$50 or less.
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of \$50 or less.
- A nonelectric food storage cooler with a sales price of \$60 or less.
- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less.
- Reusable ice with a sales price of \$20 or less.
- A portable power bank with a sales price of \$60 or less.
- A smoke detector or smoke alarm with a sales price of \$70 or less.
- A fire extinguisher with a sales price of \$70 or less.
- A carbon monoxide detector with a sales price of \$70 or less.

The following supplies necessary for the evacuation of household pets purchased for noncommercial use:

- Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag.
- Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case.
- Over-the-counter pet medications with a sales price of \$100 or less per item.
- Portable kennels or pet carriers with a sales price of \$100 or less per item.
- Manual can openers with a sales price of \$15 or less per item.
- Leashes, collars, and muzzles with a sales price of \$20 or less per item.
- Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item.
- Cat litter weighing 25 or fewer pounds with a sales price of \$25 or less per item.
- Cat litter pans with a sales price of \$15 or less per item.
- Pet waste disposal bags with a sales price of \$15 or less per package.
- Pet pads with a sales price of \$20 or less per box or package.
- Hamster or rabbit substrate with a sales price of \$15 or less per package.
- Pet beds with a sales price of \$40 or less per item.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

Section 60 – Recreational Sales Tax Holiday (“Freedom Month”) – 1 Month – July 1, 2024, through July 31, 2024***Present situation***

Florida enacted a recreational sales tax holiday in 2021, 2022, and 2023. The sales tax holidays in 2021 and 2022 were one week, held at the beginning of July. In 2023, the legislature extended the holiday to 3 months, beginning at the end of May. The holidays exempted recreational equipment and certain admissions to events.

Proposed changes

The bill provides for a sales tax holiday from July 1, 2024, through July 31, 2024, for specified admissions and items related to recreational activities. During the sales tax holiday, the following admissions, if purchased during this period, are exempt from the state sales tax and county discretionary sales surtaxes:

- A live music event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- A live sporting event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- A movie to be shown in a movie theater on any date or dates from July 1, 2024, through December 31, 2024.
- Entry to a museum, including any annual passes.
- Entry to a state park, including any annual passes.
- Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- Season tickets for ballets, plays, music events, or musical theatre performances.
- Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024.

If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

During the sales tax holiday, the following items are exempt from the state sales tax and discretionary sales surtax:

- Boating and water activity supplies
 - Life jackets and coolers with a sales price of \$75 or less.
 - Recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less
 - Safety flares with a sales price of \$50 or less
 - Water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less
 - Paddleboards and surfboards with a sales price of \$300 or less
 - Canoes and kayaks with a sales price of \$500 or less

- Paddles and oars with a sales price of \$75 or less
- Snorkels, goggles, and swimming masks with a sales price of \$25 or less.
- Camping supplies
 - Tents with a sales price of \$200 or less
 - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less
 - Camping lanterns and flashlights with a sales price of \$30 or less.
- Fishing supplies
 - Rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set
 - Tackle boxes or bags with a sales price of \$30 or less
 - Bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.
- General outdoor supplies
 - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less
 - Sunglasses with a sales price of \$100 or less
 - Binoculars with a sales price of \$200 or less
 - Water bottles with a sales price of \$30 or less
 - Hydration packs with a sales price of \$50 or less
 - Outdoor gas or charcoal grills with a sales price of \$250 or less
 - Bicycle helmets with a sales price of \$50 or less
 - Bicycles with a sales price of \$500 or less.
- Residential pool supplies
 - Individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less
 - Residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

Section 61 – Back-to-School Sales Tax Holiday – 14 days – July 29, 2024, through August 11, 2024

Present situation

Florida has enacted a “back-to-school” sales tax holiday twenty-two times since 1998. The following table describes the history of back-to-school sales tax holidays in Florida.

| Dates | Length | TAX EXEMPTION THRESHOLDS | | | | |
|--|---------|--------------------------|------------------|-------------------------------------|----------------------------------|--------------------|
| | | Clothing/ Footwear | Wallets/ Bags | Books/ Learning Aids/ Puzzles | Computers | School Supplies |
| August 15-21, 1998 | 7 days | \$50 or less | N/A | N/A | N/A | N/A |
| July 31-August 8, 1999 | 9 days | \$100 or less | \$100 or less | N/A | N/A | N/A |
| July 29-August 6, 2000 | 9 days | \$100 or less | \$100 or less | N/A | N/A | N/A |
| July 28-August 5, 2001 | 9 days | \$50 or less | \$50 or less | N/A | N/A | \$10 or less |
| July 24-August 1, 2004 | 9 days | \$50 or less | \$50 or less | \$50 or less (Books) | N/A | \$10 or less |
| July 23-31, 2005 | 9 days | \$50 or less | \$50 or less | \$50 or less (Books) | N/A | \$10 or less |
| July 22-30, 2006 | 9 days | \$50 or less | \$50 or less | \$50 or less (Books) | N/A | \$10 or less |
| August 4-13, 2007 | 10 days | \$50 or less | \$50 or less | \$50 or less (Books) | N/A | \$10 or less |
| August 13-15, 2010 | 3 days | \$50 or less | \$50 or less | \$50 or less (Books) | N/A | \$10 or less |
| August 12-14, 2011 | 3 days | \$75 or less | \$75 or less | N/A | N/A | \$15 or less |
| August 3-5, 2012 | 3 days | \$75 or less | \$75 or less | N/A | N/A | \$15 or less |
| August 2-4, 2013 | 3 days | \$75 or less | \$75 or less | N/A | \$750 or less | \$15 or less |
| August 1-3, 2014 | 3 days | \$100 or less | \$100 or less | N/A | First \$750 of the sales price | \$15 or less |
| August 7-16, 2015 | 10 days | \$100 or less | \$100 or less | N/A | First \$750 of the sales price | \$15 or less |
| August 5-7, 2016 | 3 days | \$60 or less | \$60 or less | N/A | N/A | \$15 or less |
| August 4-6, 2017 | 3 days | \$60 or less | \$60 or less | N/A | \$750 or less | \$15 or less |
| August 3-5, 2018 | 3 days | \$60 or less | \$60 or less | N/A | N/A | \$15 or less |
| August 2-6, 2019 | 5 days | \$60 or less | \$60 or less | N/A | \$1,000 or less | \$15 or less |
| August 7-9, 2020 | 3 days | \$60 or less | \$60 or less | N/A | First \$1,000 of the sales price | \$15 or less |
| July 31-August 9, 2021 | 10 days | \$60 or less | \$60 or less | N/A | First \$1,000 of the sales price | \$15 or less |
| July 25-August 7, 2022 | 14 days | \$100 or less | \$100 or less | \$30 (Learning Aids/Puzzles) | \$1,500 or less | \$50 or less |
| July 24-August 6, 2023, & January 1-14, 2024 | 28 days | \$100 or less | \$100 or less | \$30 (Learning Aids/Puzzles) | \$1,500 or less | \$50 or less |

Proposed changes

The bill provides for a sales tax holiday from July 29, 2024, through August 11, 2024. During the holiday, the following items that cost \$100 or less are exempt from the state sales tax and county discretionary sales surtaxes:

- Clothing (defined as an “article of wearing apparel intended to be worn on or about the human body,” but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);
- Footwear (excluding skis, swim fins, roller blades, and skates);
- Wallets; and

- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts various “school supplies” that cost \$50 or less per item and learning aids and jigsaw puzzles that cost \$30 or less per item. “Learning aids” are defined as flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

The bill exempts personal computers and related accessories with a sales price of \$1,500 or less which are purchased for noncommercial home or personal use. This includes electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. Not included are cellular telephones, video game consoles, digital media receivers, or devices that are primarily designed to process data. Included related accessories are items such as keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Not included is furniture or systems, devices, software, monitors with a television tuner, or peripherals designed or intended primarily for recreational use.

Dealers are authorized to opt out of the “back-to-school” sales tax holiday if less than five percent of the dealer’s gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the holiday. If a qualifying dealer chooses not to participate in the tax holiday, by July 15, 2024, the dealer must notify the Department of Revenue (department) in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

Section 62 - Skilled Worker Tools Sales Tax Holiday – 7 days – September 1, 2024, through September 7, 2024

Present situation

In 2022 and 2023, the Legislature enacted a seven-day sales tax holiday, during the week surrounding Labor Day, on tools used in skilled trades. Currently, there is no exemption for tools used by skilled trade workers, such as carpenters, electricians, plumbers, welders, pipefitters, masons, painters, heating and air conditioning technicians, and other service technicians.

Proposed changes

The bill provides a seven-day sales tax holiday from September 1, 2024, through September 7, 2024, for specified tools commonly used by skilled trade workers. During the sales tax holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- Hand tools with a sales price of \$50 or less per item.
- Power tools with a sales price of \$300 or less per item.
- Power tool batteries with a sales price of \$150 or less per item.
- Work gloves with a sales price of \$25 or less per pair.
- Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.
- Protective coveralls with a sales price of \$50 or less per item.
- Work boots with a sales price of \$175 or less per pair.
- Tool belts with a sales price of \$100 or less per item.
- Duffle bags or tote bags with a sales price of \$50 or less per item.
- Tool boxes with a sales price of \$75 or less per item.
- Tool boxes for vehicles with a sales price of \$300 or less per item.
- Industry textbooks and code books with a sales price of \$125 or less per item.
- Electrical voltage and testing equipment with a sales price of \$100 or less per item.
- LED flashlights with a sales price of \$50 or less per item.
- Shop lights with a sales price of \$100 or less per item.
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
- Shovels with a sales price of \$50 or less.
- Rakes with a sales price of \$50 or less.
- Hard hats and other head protection with a sales price of \$100 or less.
- Hearing protection items with a sales price of \$75 or less.
- Ladders with a sales price of \$250 or less.
- Fuel cans with a sales price of \$50 or less.
- High visibility safety vests with a sales price of \$30 or less.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

Sections 26, 33, 34, 39, and 40 – Tax Administration

Pollutants Tax Registration Fees

Present Situation: Any entity intending to produce or import pollutants, which include liquid commodities made from petroleum products, pesticides, ammonia, chlorine, perchloroethylene, or solvents,¹⁸⁶ must register and become licensed to do so.¹⁸⁷ Florida law states that an entity

¹⁸⁶ Florida Dept. of Revenue, Pollutants Tax, available at <https://floridarevenue.com/taxes/taxesfees/Pages/pollutants.aspx> (last visited Feb. 26, 2024).

¹⁸⁷ Section 206.9931, F.S.

must pay a \$30 registration fee when requesting a pollutants tax license.¹⁸⁸ However, these registration fees were repealed beginning January 1, 2018.¹⁸⁹

Proposed Changes: the bill removes obsolete language related to pollutants tax registration fees.

Affidavit for Non-Resident Purchasers of Boats and Aircrafts

Present Situation: Nonresident purchasers of boats and aircraft are exempt from paying the sales tax. Among other requirements relating to the purchase and subsequent removal from the state of the boat or aircraft, such purchasers must sign an affidavit attesting that they have read the provisions of s. 212.05, F.S., in its entirety, in order to claim the exemption. Section 212.05, F.S., is lengthy and includes many provisions that are not applicable to the purchaser of a boat or aircraft.

Proposed Changes: the bill removes the requirement that a purchaser attests to having read statutory provisions and instead requires that a nonresident purchaser complete an affidavit that affirms that the nonresident purchaser qualifies for exemption from the sales tax pursuant to law and attests that the nonresident purchaser will provide the documentation required to substantiate the exemption.

Administration of Surtax on the Purchase of Boats and Trailers

Present Situation: Local discretionary sales surtaxes are only charged on the first \$5,000 of the sales amount of any item of tangible personal property.¹⁹⁰ If two or more taxable items are sold to the same purchaser at the same time and would generally be sold in bulk or comprise pieces of a unit, such items must be considered a single item.¹⁹¹

Additionally, which county's surtax applies may be different a boat and trailer when purchased at the same time. For the sale of a boat, the surtax is based on the county where the boat is delivered to the purchaser.¹⁹² For the sale of a trailer, the surtax is based on the residence address of the purchaser as identified on the registration or title document of the trailer.¹⁹³

Proposed Changes: The bill requires that the sale of a boat and corresponding boat trailer must be taxed as a single item when sold to the same purchaser, at the same time, and in the same invoice. Additionally, the bill requires the surtax to be imposed based on the county where the purchaser resides.

Event Impacting Timely Challenges

Present Situation: Current law provides guidelines for the department to establish informal conference procedures for the resolution of disputes relating to assessment of taxes, interest, and penalties, and the denial of refunds.¹⁹⁴ However, the department does not have the authority to

¹⁸⁸ *Id.*

¹⁸⁹ Chapter 2017-36 s.17, Laws of Fla.

¹⁹⁰ Section 212.054(2)(b)1., F.S.

¹⁹¹ *Id.*

¹⁹² Section 212.054(3)(d)1., F.S.

¹⁹³ Section 212.054(3)(a)2., F.S.

¹⁹⁴ Section 213.21, F.S.

reopen a final assessment for purposes of adjusting or compromising the liability, other than to resolve the outstanding liability for collectability.¹⁹⁵

Current law also specifies a process and timeframe for a taxpayer to challenge a final assessment. A taxpayer may contest the legality of any assessment or denial of refund of taxes and fees.¹⁹⁶ Such contest may be filed by circuit court action or by petition under administrative law.¹⁹⁷ No action may be brought more than 60 days after the date the assessment becomes final.¹⁹⁸

Proposed Changes: The bill provides that, following the expiration of time for a taxpayer to challenge an assessment or a denial of a refund issued by the department, the department may consider a request to settle or compromise any tax, interest, penalty, or other liability under s. 213.21, F.S., if the taxpayer demonstrates that the failure to initiate a timely challenge was due to:

- The death or life-threatening injury or illness of the taxpayer or an immediate family member of the taxpayer;
- The death or life-threatening injury or illness of an individual with substantial responsibility for the management or control of the taxpayer;
- Acts of war or terrorism; or
- Natural disasters, fire, or other catastrophic loss.

The department may not consider a request received more than 180 days after the expiration of time allowed under s. 72.011, F.S. Any decision by the department regarding a taxpayer's request to compromise or settle a liability under this subsection is not a final order subject to review under ch. 120, F.S.

Garnishment

Present Situation: The department has the authority to issue a levy upon credits, other personal property, or debts belonging to a delinquent taxpayer. The department is not authorized to include as a part of such levy costs, surcharges, and fees (i.e., administrative collection processing fee, warrant filing fees, or any other fee or cost that might be enacted into the Florida Statutes) or additional daily accrued interest.¹⁹⁹ As a result, the department typically continues with collection efforts for costs, surcharges, fees, and interest after the initial levy is complete.²⁰⁰

Additionally, there are notice requirements for a levy.

- Notice of the amount of delinquency: This notice may be given to a person who is in possession or control of any credits or personal property, excluding wages, belonging to the delinquent taxpayer. Notice may be made by registered mail, by personal service, or by electronic means, such as facsimile or the use of the internet.²⁰¹

¹⁹⁵ Florida Dept. of Revenue, *2024 Agency Legislative Bill Analysis for SB 1030* (on file with the Senate Committee on Finance and Tax).

¹⁹⁶ Section 72.011, F.S.

¹⁹⁷ *Id.*

¹⁹⁸ Section 72.011(2)(a), F.S.

¹⁹⁹ Section 213.67, F.S.

²⁰⁰ Florida Dept. of Revenue, *2024 Agency Legislative Bill Analysis for SB 1030* (on file with the Senate Committee on Finance and Tax).

²⁰¹ Section 213.67(1), F.S.

- Notice of levy: When the department levies such property, the department must notify the person in possession of such property. Notice may be made only by registered mail.²⁰²

Proposed Changes: The bill authorizes the department to include all taxes, penalties, interest, costs, surcharges, and fees authorized by law to be included in a garnishment or levy, which has the effect of avoiding multiple collection efforts for additional amounts. The bill also allows the department to deliver its notices of levy by personal service or electronic means.

Section 47 provides an effective date of July 1, 2024, except as otherwise provided in the bill.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,²⁰³ which is \$2.3 million or less for Fiscal Year 2024-2025.²⁰⁴

The bill is estimated to reduce the authority local governments have to raise revenue from local option sales taxes and property taxes by \$34.4 million in Fiscal Year 2024-2025; therefore, this bill may be a mandate subject to the requirements of Art. VII, s. 18(b) of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

This bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

²⁰² Section 213.67(3), F.S.

²⁰³ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON CMY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 19, 2024).

²⁰⁴ Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://www.edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited Feb. 19, 2024).

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The bill reduces revenues in total by \$1,072.6 million, which is the sum of \$210.2 million (recurring) and \$862.4 million (pure nonrecurring in Fiscal Year 2024-2025 and reductions resulting from nonrecurring impacts in future years). Total tax reductions are represented by the sum of the recurring impacts, which reflect the annual value of permanent tax cuts when fully implemented, and the pure nonrecurring impacts, which reflect temporary tax reductions.

The bill reduces revenues in Fiscal Year 2024-2025 by \$494.7 million (\$210.2 million recurring); General Revenue Fund receipts are reduced by \$444.0 million (\$183.8 million recurring), state trust fund receipts are reduced by \$2.2 million (increased by \$0.5 million recurring); and local government revenue is reduced by \$48.5 million (\$26.9 million recurring), as displayed in the table at the end of this analysis.

B. Private Sector Impact:

Taxpayers, both businesses and individuals, will experience significant tax savings.

C. Government Sector Impact:

The Department of Revenue will need to engage in rulemaking and will incur implementation costs.

The nonrecurring cost to implement various provisions of the bill equal \$13,000 in Fiscal Year 2023-2024 and \$119,623 in Fiscal Year 2024-2025. The recurring cost beginning in Fiscal Year 2024-2025 is equal to \$78,224, which results from providing multi-language forms to property appraisers. The department will require 1 additional FTE and non-recurring contractual services funding to administer the multi-language form translation process. The Property Tax Oversight program has approximately 150 prescribed forms in total; however, the program estimates that only 40 of these forms would reasonably be requested by a property appraiser to translate based on need from a taxpayer.²⁰⁵

The cost to implement the child care tax credit for Fiscal Year 2024-2025 is \$288,044 to make modifications to the department's System for Unified Tax (SUNTAX) and to update e-services applications and imaging management system.²⁰⁶ This cost is estimated

²⁰⁵ Florida Dep't of Revenue, *2024 Agency Legislative Bill Analysis, SB 7074*, Feb. 23, 2024 (on file with the Committee on Appropriations)

²⁰⁶ Florida Dep't of Revenue, *2024 Department of Revenue Fiscal (Operational) Impact Analysis*, Feb. 28, 2024 (on file with the Committee on Appropriations).

based on corporate income and insurance premium tax taxpayer's accessing credit. See section VII. Related Issues.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The credit offered to a taxpayer who operates a child care facility or make payments to a child care facility on behalf of its employees may not be accessible by corporate income tax or insurance premium tax taxpayers due to the allocation for Fiscal Year 2024-2025 being misaligned to these taxpayer's taxable year beginning January 1, 2025, which is the starting point to measure such activity.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 192.001, 192.0105, 193.155, 193.624, 193.703, 196.011, 196.031, 196.075, 196.121, 196.161, 196.1978, 196.1979, 196.1978, 196.24, 200.069, 201.08, 201.21, 206.9931, 206.9955, 212.0306, 212.05, 212.054, 212.055, 212.11, 212.12, 212.20, 213.21 213.67, 220.02, 220.03, 220.19, 220.1915, 220.222, 402.62, 561.121, 571.265, and 624.509.

This bill creates the following sections of the Florida Statutes: 195.028, 211.0254, 212.1835, 220.1992, 402.261, 561.1214, and 624.5108.

This bill reenacts the following section of the Florida Statutes: 206.996, 206.997, and 571.26.

This bill repeals section 41 of chapter 2023-157, Laws of Florida.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

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

CS by Appropriations on February 27, 2024:

The committee substitute:

- Limits the expenditure of tourist development tax revenue for convention centers to 25 percent of revenue received.
- Makes a technical change to the provision that allows cities in Miami-Dade County to vote on whether to levy the Local Option Food and Beverage tax.
- Includes collection equipment in the list of the biogas equipment that is eligible for an assessment limitation.
- Limits to homesteads the relief from back taxes imposed when a clerical mistake or omission resulted in an error in the assessment of the property.

- Expands the situations that require property appraisers to include additional information on a notice of tax lien sent to a delinquent taxpayer.
- Expands the type of properties that will not be assessed back taxes when a clerical mistake or omission resulted in an error.
- Clarifies the names of the Cancer Centers which will receive a distribution from the beverage tax.
- Makes changes to the administration of the insurance tax provisions:
 - Instead of an insurer taking multiple credits from each tax or assessment reduction extended to policy holders, the amendment allows an insurer to take a credit against its insurance premium tax liability for all benefits extended, including flood, residential property, state fire assessments, and the Florida Insurance Guaranty Association assessments.
- Includes changes to the administration of the property tax exemptions created in the Live Local Act; for Monroe County, it reduces the number of units that must be set aside as affordable; and clarifies what is considered a part of a unit's value.
- Allows taxing authorities to "opt-out" of providing a property tax exemption to affordable housing units where the income of the person renting is between 80 and 120 percent adjusted gross income.
- Removes obsolete language regarding the registration fee for importers of pollutants.
- It deletes the requirement that a nonresident purchaser of a boat or aircraft who will remove the vehicle from Florida read the entire statute.
- Provides that the sale of a boat and trailer when purchased together is a single item and clarifies which county's surtax must be collected.
- Allows DOR to reopen assessments if the taxpayer failed to respond to certain requests.
- Allows DOR to include in a garnishment notice and levy additional costs and fees, which are authorized today but may not be included in such notice or levy.
- Reduces the tax rates that will be levied on natural gas fuel beginning on January 1, 2026, by 50 percent for one year.
- Provides tax credits to taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

B. Amendments:

None.

FY 2024-2025 TAX CUT ALLOCATION

CS/SB 7074

| | General Revenue | | State Trust Funds | | Local/Other | | Total | |
|--|-----------------|----------------|-------------------|------------|---------------|---------------|----------------|----------------|
| | 1st Yr. | Recur. | 1st Yr. | Recur. | 1st Yr. | Recur. | 1st Yr. | Recur. |
| 1 Sales Tax | | | | | | | | |
| 2 Sales Tax: Freedom Sales Tax Holiday | (71.4) | - | (*) | - | (19.1) | - | (90.5) | - |
| 3 Sales Tax: Back-to-School Sales Tax Holiday | (76.7) | - | (*) | - | (20.5) | - | (97.2) | - |
| 4 Sales Tax: Disaster Preparedness Sales Tax Holidays | (63.3) | - | (*) | - | (16.9) | - | (80.2) | - |
| 5 Sales Tax: Tool Time Sales Tax Holiday | (15.7) | - | (*) | - | (4.1) | - | (19.8) | - |
| 6 Sales Tax: Distribution for Horse Breeding and Racing Promotion | - | (27.5) | - | - | - | - | - | (27.5) |
| 7 Sales Tax: Collection Allowance Increase: 30 to 45 | (49.2) | (118.2) | 1.9 | 4.7 | - | - | (47.3) | (113.5) |
| 8 Ad Valorem Tax | | | | | | | | |
| 9 Ad Valorem: Renewable Energy Source Device Assessment Limitation | - | - | - | - | - | (1.3) | - | (1.3) |
| 10 Ad Valorem: Construction Work in Progress | - | - | - | - | (2.9) | (2.9) | (2.9) | (2.9) |
| 11 Ad Valorem: Extend Homestead rebuild time | - | - | - | - | - | (0.9) | - | (0.9) |
| 12 Ad Valorem: Consumer friendly property tax administration changes | - | - | - | - | - | (23.9) | - | (23.9) |
| 13 Ad Valorem: Taxing authority "opt out" | - | - | 0/** | 0/** | 0/** | 0/** | 0/** | 0/** |
| 14 Ad Valorem: Monroe County "Missing Middle" Flexibility | - | - | - | - | (**) | (**) | (**) | (**) |
| 15 Ad Valorem: Increase Tax Exemptions for Disabled Ex servicemembers from \$5,000 to \$10,000 (SB 1004) | - | - | - | - | - | (12.9) | - | (12.9) |
| 16 Corporate Income Tax | | | | | | | | |
| 17 Corp. Inc. Tax: Adoption of the Internal Revenue Code | - | - | - | - | - | - | - | - |
| 18 Corp. Inc. Tax: Persons with Unique Abilities Tax Credit - Three Years | (5.0) | - | - | - | - | - | (5.0) | - |
| 19 Corp. Inc. Tax: Short line RR Tax Credit Timing | (**) | - | - | - | - | - | (**) | - |
| 20 Corp. Inc. Tax: Childcare Tax Credits | (5.0) | - | - | - | - | - | (5.0) | - |
| 21 Insurance Premium Tax | | | | | | | | |
| 22 Insurance Tax: Policy Premium Deductions and Credit | (119.7) | - | - | - | - | - | (119.7) | - |
| 23 Documentary Stamp Tax | | | | | | | | |
| 24 Doc. Stamp Tax: Reverse Mortgages | (2.3) | (2.3) | (3.1) | (3.2) | - | - | (5.4) | (5.5) |
| 25 Doc Stamp Tax: Alarm System Documentary Stamp Tax | (0.7) | (0.8) | (1.0) | (1.0) | - | - | (1.7) | (1.8) |
| 26 Local Taxes | | | | | | | | |
| 27 Local Sales Taxes: TDT 25% of funds on single project (SB 1748) | - | - | - | - | - | - | - | - |
| 28 Local Sales Taxes: Allow Duval to Levy Indigent Care Sales Surtax | - | - | - | - | - | 0/** | - | 0/** |
| 29 Local Option Tax: Local Food & Beverage Tax - Voter Clarification | - | - | - | - | - | - | - | - |
| 30 Multiple Taxes / Misc. | | | | | | | | |
| 31 Fuel Tax: Natural Gas Fuel Tax 1-year Rate Reduction | - | - | - | - | - | - | - | - |
| 32 Beverage Tax: Distribution for Cancer Centers | (15.0) | (15.0) | - | - | 15.0 | 15.0 | - | - |
| 33 Multiple Taxes: Strong Families - Increase Cap | (20.0) | (20.0) | - | - | - | - | (20.0) | (20.0) |
| 34 Multiple Taxes: Strong Families - Application Date | - | - | - | - | - | - | - | - |
| 35 Multiple Taxes: Strong Families - Designation Criterion/Services | - | - | - | - | - | - | - | - |
| 36 Multiple Taxes: Automatic Extension of Time for Returns | - | - | - | - | - | - | - | - |
| 37 Misc.: Tax Administration | | | | | | | | |
| 38 Taxation - Event Impacting Timely Challenge | (**) | (**) | (**) | (**) | (**) | (**) | (**) | (**) |
| 39 Taxation - Garnishment/Levy Bundling | 0/** | 0/** | 0/** | 0/** | 0/** | 0/** | 0/** | 0/** |
| 40 Taxation - Surtax on boats and trailers | - | - | - | - | (**) | (**) | (**) | (**) |
| 41 Taxation - Boats and airplanes removed from the state | - | - | - | - | - | - | - | - |
| 42 Taxation - Obsolete pollutants tax registration language | - | - | - | - | - | - | - | - |
| 2024-25 | (444.0) | (183.8) | (2.2) | 0.5 | (48.5) | (26.9) | (494.7) | (210.2) |

| | General Revenue | | State Trust Funds | | Local/Other | | Total | |
|---|-----------------|----------------|-------------------|------------|---------------|---------------|----------------|----------------|
| | Cash | Recur. | Cash | Recur. | Cash | Recur. | Cash | Recur. |
| Nonrecurring Out-year Impacts | | | | | | | | |
| 43 Insurance Tax: Policy Premium Deductions and Credit | (435.0) | - | - | - | - | - | (435.0) | - |
| 44 Corp. Inc. Tax: Persons with Unique Abilities Tax Credit - Three Years | (10.0) | - | - | - | - | - | (10.0) | - |
| Out Years | (445.0) | - | - | - | - | - | (445.0) | - |
| Tax Package Total | (889.0) | (183.8) | (2.2) | 0.5 | (48.5) | (26.9) | (939.7) | (210.2) |

(*) Impact less than \$100,000; (**) Impact is indeterminate; 0/** If an impact exists, it will be greater than \$100,000.
 (1) Ad valorem tax impacts assume current rates.
 (2) Recurring tax cut total = -\$210.2
 Pure nonrecurring tax cuts = -\$872.4
 -\$1,082.6

Pure Nonrecurring **(862.4)**
 Recurring + Pure Nonrecurring **(1,072.6)**



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LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 02/27/2024 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Appropriations (Ingoglia) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) of subsection (4) of section
125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying;
authorized uses; referendum; enforcement.—

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(c)1. Before a referendum to enact or renew the ordinance



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11 levying and imposing the tax, the county tourist development
12 council shall prepare and submit to the governing board of the
13 county for its approval a plan for tourist development. The plan
14 shall set forth the anticipated net tourist development tax
15 revenue to be derived by the county for the 24 months following
16 the levy of the tax; the tax district in which the enactment or
17 renewal of the ordinance levying and imposing the tourist
18 development tax is proposed; and a list, in the order of
19 priority, of the proposed uses of the tax revenue by specific
20 project or special use as the same are authorized under
21 subsection (5). The plan shall include the approximate cost or
22 expense allocation for each specific project or special use.

23 2. Unless approved by a supermajority vote of the governing
24 body of the county, the plan may not allocate more than 25
25 percent of the tax revenue received or anticipated to be
26 received for a fiscal year to fund a specific project or a
27 special use to acquire, construct, extend, enlarge, remodel,
28 repair, improve, maintain, or operate a publicly owned and
29 operated convention center.

30 Section 2. Effective upon this act becoming a law,
31 paragraph (d) of subsection (11) of section 192.001, Florida
32 Statutes, is amended to read:

33 192.001 Definitions.—All definitions set out in chapters 1
34 and 200 that are applicable to this chapter are included herein.
35 In addition, the following definitions shall apply in the
36 imposition of ad valorem taxes:

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

39 (d) "Tangible personal property" means all goods, chattels,



40 and other articles of value (but does not include the vehicular
41 items enumerated in s. 1(b), Art. VII of the State Constitution
42 and elsewhere defined) capable of manual possession and whose
43 chief value is intrinsic to the article itself. "Construction
44 work in progress" consists of those items of tangible personal
45 property commonly known as fixtures, machinery, and equipment
46 when in the process of being installed in new or expanded
47 improvements to real property and whose value is materially
48 enhanced upon connection or use with a preexisting, taxable,
49 operational system or facility. Construction work in progress
50 shall be deemed substantially completed when connected with the
51 preexisting, taxable, operational system or facility. For the
52 purposes of tangible personal property constructed or installed
53 by an electric utility, construction work in progress shall be
54 deemed substantially completed upon the earlier of when all
55 permits or approvals required for commercial operation have been
56 received or approved, or 1 year after the construction work in
57 progress has been connected with the preexisting, taxable,
58 operational system or facility. Inventory and household goods
59 are expressly excluded from this definition.

60 Section 3. (1) The amendment made by this act to s.
61 192.001, Florida Statutes, applies retroactively beginning with
62 the 2024 property tax roll.

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

64 Section 4. Paragraph (g) of subsection (1) of section
65 192.0105, Florida Statutes, is amended to read:

66 192.0105 Taxpayer rights.—There is created a Florida
67 Taxpayer's Bill of Rights for property taxes and assessments to
68 guarantee that the rights, privacy, and property of the



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69 taxpayers of this state are adequately safeguarded and protected
70 during tax levy, assessment, collection, and enforcement
71 processes administered under the revenue laws of this state. The
72 Taxpayer's Bill of Rights compiles, in one document, brief but
73 comprehensive statements that summarize the rights and
74 obligations of the property appraisers, tax collectors, clerks
75 of the court, local governing boards, the Department of Revenue,
76 and taxpayers. Additional rights afforded to payors of taxes and
77 assessments imposed under the revenue laws of this state are
78 provided in s. 213.015. The rights afforded taxpayers to assure
79 that their privacy and property are safeguarded and protected
80 during tax levy, assessment, and collection are available only
81 insofar as they are implemented in other parts of the Florida
82 Statutes or rules of the Department of Revenue. The rights so
83 guaranteed to state taxpayers in the Florida Statutes and the
84 departmental rules include:

85 (1) THE RIGHT TO KNOW.—

86 (g) The right, on property determined not to have been
87 entitled to homestead exemption in a prior year, to notice of
88 intent from the property appraiser to record notice of tax lien,
89 information regarding why the taxpayer was not entitled to the
90 exemption and how tax, penalties, and interest are calculated,
91 and the right to pay tax, penalty, and interest before a tax
92 lien is recorded for any prior year (see s. 196.161(1)(b)).

93
94 Notwithstanding the right to information contained in this
95 subsection, under s. 197.122 property owners are held to know
96 that property taxes are due and payable annually and are charged
97 with a duty to ascertain the amount of current and delinquent



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98 taxes and obtain the necessary information from the applicable
99 governmental officials.

100 Section 5. Paragraph (b) of subsection (4) and subsections
101 (9) and (10) of section 193.155, Florida Statutes, are amended
102 to read:

103 193.155 Homestead assessments.—Homestead property shall be
104 assessed at just value as of January 1, 1994. Property receiving
105 the homestead exemption after January 1, 1994, shall be assessed
106 at just value as of January 1 of the year in which the property
107 receives the exemption unless the provisions of subsection (8)
108 apply.

109 (4)

110 (b)1. Changes, additions, or improvements that replace all
111 or a portion of homestead property, including ancillary
112 improvements, damaged or destroyed by misfortune or calamity
113 shall be assessed upon substantial completion as provided in
114 this paragraph. Such assessment must be calculated using the
115 homestead property's assessed value as of the January 1
116 immediately before the date on which the damage or destruction
117 was sustained, subject to the assessment limitations in
118 subsections (1) and (2), when:

119 a. The square footage of the homestead property as changed
120 or improved does not exceed 110 percent of the square footage of
121 the homestead property before the damage or destruction; or

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

124 2. The homestead property's assessed value must be
125 increased by the just value of that portion of the changed or
126 improved homestead property which is in excess of 110 percent of



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127 the square footage of the homestead property before the damage
128 or destruction or of that portion exceeding 1,500 square feet.

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

134 4. Changes, additions, or improvements assessed pursuant to
135 this paragraph must be reassessed pursuant to subsection (1) in
136 subsequent years. This paragraph applies to changes, additions,
137 or improvements commenced within 5 ~~3~~ years after the January 1
138 following the damage or destruction of the homestead.

139 (9) Erroneous assessments of homestead property assessed
140 under this section may be corrected in the following manner:

141 (a) If errors are made in arriving at any assessment under
142 this section due to a material mistake of fact concerning an
143 essential characteristic of the property, the just value and
144 assessed value must be recalculated for every such year,
145 including the year in which the mistake occurred, but the
146 recalculated values shall be first applied to the tax roll in
147 the year the mistake is discovered. No back taxes shall be due
148 for any year as a result of recalculations under this paragraph.

149 (b) If changes, additions, or improvements are not assessed
150 at just value as of the first January 1 after they were
151 substantially completed, the property appraiser shall determine
152 the just value for such changes, additions, or improvements for
153 the year they were substantially completed. Assessments for
154 subsequent years shall be corrected, applying this section if
155 applicable; provided, however, that if a building permit was



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156 required and has not been issued by the county, the assessment
157 may be corrected from the later of the year following
158 substantial completion or 10 years prior to the error being
159 discovered. The recalculated values shall be first applied to
160 the tax roll in the year the mistake is discovered. No back
161 taxes shall be due for any year as a result of recalculations
162 under this paragraph.

163 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
164 ~~corrections made pursuant to this subsection shall be used to~~
165 ~~calculate such back taxes.~~

166 (10) If the property appraiser determines that for any year
167 or years within the prior 10 years a person who was not entitled
168 to the homestead property assessment limitation granted under
169 this section was granted the homestead property assessment
170 limitation, the property appraiser making such determination
171 shall serve upon the owner a notice of intent to record in the
172 public records of the county a notice of tax lien against any
173 property owned by that person in the county, and such property
174 must be identified in the notice of tax lien. The property
175 appraiser must include with such notice information explaining
176 why the owner is not entitled to the limitation, the years for
177 which unpaid taxes, penalties, and interest are due, and the
178 manner in which unpaid taxes, penalties, and interest have been
179 calculated. Such property that is situated in this state is
180 subject to the unpaid taxes, plus a penalty of 50 percent of the
181 unpaid taxes for each year and 15 percent interest per annum.
182 However, when a person entitled to exemption pursuant to s.
183 196.031 inadvertently receives the limitation pursuant to this
184 section following a change of ownership or if the property



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185 appraiser improperly grants the property assessment limitation
186 as a result of a clerical mistake or an omission, the assessment
187 of such property must be corrected as provided in paragraph
188 (9) (a), and the person need not pay the unpaid taxes, penalties,
189 or interest. Before a lien may be filed, the person or entity so
190 notified must be given 30 days to pay the taxes and any
191 applicable penalties and interest. ~~If the property appraiser~~
192 ~~improperly grants the property assessment limitation as a result~~
193 ~~of a clerical mistake or an omission, the person or entity~~
194 ~~improperly receiving the property assessment limitation may not~~
195 ~~be assessed a penalty or interest.~~

196 Section 6. Subsection (1) of section 193.624, Florida
197 Statutes, is amended to read:

198 193.624 Assessment of renewable energy source devices.—

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

204 (a) Solar energy collectors, photovoltaic modules, and
205 inverters.

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

208 (c) Rockbeds.

209 (d) Thermostats and other control devices.

210 (e) Heat exchange devices.

211 (f) Pumps and fans.

212 (g) Roof ponds.

213 (h) Freestanding thermal containers.



214 (i) Pipes, ducts, wiring, structural supports, refrigerant
215 handling systems, and other components used as integral parts of
216 such systems; however, such equipment does not include
217 conventional backup systems of any type or any equipment or
218 structure that would be required in the absence of the renewable
219 energy source device.

220 (j) Windmills and wind turbines.

221 (k) Wind-driven generators.

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

225 (m) Pipes and other equipment used to transmit hot
226 geothermal water to a dwelling or structure from a geothermal
227 deposit.

228 (n) Pipes, equipment, structural facilities, structural
229 support, and any other machinery integral to the
230 interconnection, production, storage, compression,
231 transportation, processing, collection, and conversion of biogas
232 from landfill waste; livestock farm waste, including manure;
233 food waste; or treated wastewater into renewable natural gas as
234 defined in s. 366.91.

235
236 The term does not include equipment that is on the distribution
237 or transmission side of the point at which a renewable energy
238 source device is interconnected to an electric utility's
239 distribution grid or transmission lines or a natural gas
240 pipeline or distribution system.

241 Section 7. The amendment made by this act to s. 193.624,
242 Florida Statutes, first applies to the 2025 property tax roll.



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243 Section 8. Subsection (7) of section 193.703, Florida
244 Statutes, is amended to read:

245 193.703 Reduction in assessment for living quarters of
246 parents or grandparents.—

247 (7) If the property appraiser determines that for any year
248 within the previous 10 years a property owner who was not
249 entitled to a reduction in assessed value under this section was
250 granted such reduction, the property appraiser shall serve on
251 the owner a notice of intent to record in the public records of
252 the county a notice of tax lien against any property owned by
253 that person in the county, and that property must be identified
254 in the notice of tax lien. Any property that is owned by that
255 person and is situated in this state is subject to the taxes
256 exempted by the improper reduction, plus a penalty of 50 percent
257 of the unpaid taxes for each year and interest at a rate of 15
258 percent per annum. However, if a reduction is improperly granted
259 due to a clerical mistake or an omission by the property
260 appraiser, the person who improperly received the reduction may
261 not be assessed the unpaid taxes, a penalty, or interest. Before
262 such lien may be filed, the owner must be given 30 days within
263 which to pay the taxes, penalties, and interest. Such lien is
264 subject to s. 196.161(3).

265 Section 9. Section 195.028, Florida Statutes, is created to
266 read:

267 195.028 Taxpayer-friendly property assessment
268 administration information.—

269 (1) Upon request by a property appraiser, the department
270 must develop multi-language versions of forms prescribed by the
271 department, if translation resources are reasonably available.



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272 Such forms must contain English and may include one or more
273 requested languages other than English.

274 (2) The department shall develop a flyer or brochure that
275 shall be posted to the department's and each property
276 appraiser's website informing taxpayers of examples of
277 activities that may affect eligibility for ad valorem property
278 tax exemptions, including but not limited to, rental of
279 homestead property or establishment of permanent residency at
280 another property.

281 Section 10. Paragraph (a) of subsection (9) of section
282 196.011, Florida Statutes, is amended, and subsection (13) is
283 added to that section, to read:

284 196.011 Annual application required for exemption.-

285 (9) (a) A county may, at the request of the property
286 appraiser and by a majority vote of its governing body, waive
287 the requirement that an annual application or statement be made
288 for exemption of property within the county after an initial
289 application is made and the exemption granted. The waiver under
290 this subsection of the annual application or statement
291 requirement applies to all exemptions under this chapter except
292 the exemption under s. 196.1995. Notwithstanding such waiver,
293 refiling of an application or statement shall be required when
294 any property granted an exemption is sold or otherwise disposed
295 of, when the ownership changes in any manner, when the applicant
296 for homestead exemption ceases to use the property as his or her
297 homestead, or when the status of the owner changes so as to
298 change the exempt status of the property. In its deliberations
299 on whether to waive the annual application or statement
300 requirement, the governing body shall consider the possibility



301 of fraudulent exemption claims which may occur due to the waiver
302 of the annual application requirement. The owner of any property
303 granted an exemption who is not required to file an annual
304 application or statement shall notify the property appraiser
305 promptly whenever the use of the property or the status or
306 condition of the owner changes so as to change the exempt status
307 of the property. If any property owner fails to so notify the
308 property appraiser and the property appraiser determines that
309 for any year within the prior 10 years the owner was not
310 entitled to receive such exemption, the owner of the property is
311 subject to the taxes exempted as a result of such failure plus
312 15 percent interest per annum and a penalty of 50 percent of the
313 taxes exempted. However, if a homestead exemption is granted as
314 a result of a clerical mistake or an omission by the property
315 appraiser, the taxpayer need not pay the unpaid taxes,
316 penalties, or interest. Except for homestead exemptions
317 controlled by s. 196.161, the property appraiser making such
318 determination shall record in the public records of the county a
319 notice of tax lien against any property owned by that person or
320 entity in the county, and such property must be identified in
321 the notice of tax lien. Such property is subject to the payment
322 of all taxes and penalties. Such lien when filed shall attach to
323 any property, identified in the notice of tax lien, owned by the
324 person who illegally or improperly received the exemption. If
325 such person no longer owns property in that county but owns
326 property in some other county or counties in the state, the
327 property appraiser shall record a notice of tax lien in such
328 other county or counties, identifying the property owned by such
329 person or entity in such county or counties, and it shall become



330 a lien against such property in such county or counties.

331 (13) Upon request by an applicant, a property appraiser
332 must provide a multi-language application, if such application
333 has been developed by the department pursuant to s. 195.028.

334 Section 11. Subsection (7) of section 196.031, Florida
335 Statutes, is amended to read:

336 196.031 Exemption of homesteads.—

337 (7) When homestead property is damaged or destroyed by
338 misfortune or calamity and the property is uninhabitable on
339 January 1 after the damage or destruction occurs, the homestead
340 exemption may be granted if the property is otherwise qualified
341 and if the property owner notifies the property appraiser that
342 he or she intends to repair or rebuild the property and live in
343 the property as his or her primary residence after the property
344 is repaired or rebuilt and does not claim a homestead exemption
345 on any other property or otherwise violate this section. Failure
346 by the property owner to commence the repair or rebuilding of
347 the homestead property within 5 ~~3~~ years after January 1
348 following the property's damage or destruction constitutes
349 abandonment of the property as a homestead. After the 5-year ~~3-~~
350 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
351 a building permit issued to the property owner for such repairs
352 or rebuilding also constitutes abandonment of the property as
353 homestead.

354 Section 12. Subsection (9) of section 196.075, Florida
355 Statutes, is amended to read:

356 196.075 Additional homestead exemption for persons 65 and
357 older.—

358 (9) If the property appraiser determines that for any year



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359 within the immediately previous 10 years a person who was not
360 entitled to the additional homestead exemption under this
361 section was granted such an exemption, the property appraiser
362 shall serve upon the owner a notice of intent to record in the
363 public records of the county a notice of tax lien against any
364 property owned by that person in the county, and that property
365 must be identified in the notice of tax lien. Any property that
366 is owned by the taxpayer and is situated in this state is
367 subject to the taxes exempted by the improper homestead
368 exemption, plus a penalty of 50 percent of the unpaid taxes for
369 each year and interest at a rate of 15 percent per annum.
370 However, if such an exemption is improperly granted as a result
371 of a clerical mistake or an omission by the property appraiser,
372 the person who improperly received the exemption may not be
373 assessed the unpaid taxes, a penalty, and interest. Before any
374 such lien may be filed, the owner must be given 30 days within
375 which to pay the taxes, penalties, and interest. Such a lien is
376 subject to the procedures and provisions set forth in s.
377 196.161(3).

378 Section 13. Subsection (3) of section 196.121, Florida
379 Statutes, is amended to read:

380 196.121 Homestead exemptions; forms.—

381 (3) The forms shall also contain the following:

382 (a) Notice of examples of activities that may affect
383 eligibility for homestead exemptions, including, but not limited
384 to, rental of homestead property or establishment of permanent
385 residency at another property.

386 (b) Notice of the tax lien which can be imposed pursuant to
387 s. 196.161.



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388 (c) ~~(b)~~ Notice that information contained in the application
389 will be provided to the Department of Revenue and may also be
390 provided to any state in which the applicant has previously
391 resided.

392 (d) ~~(e)~~ A requirement that the applicant read or have read
393 to him or her the contents of the form.

394 Section 14. Subsection (1) of section 196.161, Florida
395 Statutes, is amended to read:

396 196.161 Homestead exemptions; lien imposed on property of
397 person claiming exemption although not a permanent resident.—

398 (1) (a) When the estate of any person is being probated or
399 administered in another state under an allegation that such
400 person was a resident of that state and the estate of such
401 person contains real property situate in this state upon which
402 homestead exemption has been allowed pursuant to s. 196.031 for
403 any year or years within 10 years immediately prior to the death
404 of the deceased, then within 3 years after the death of such
405 person the property appraiser of the county where the real
406 property is located shall, upon knowledge of such fact, record a
407 notice of tax lien against the property among the public records
408 of that county, and the property shall be subject to the payment
409 of all taxes exempt thereunder, a penalty of 50 percent of the
410 unpaid taxes for each year, plus 15 percent interest per year,
411 unless the circuit court having jurisdiction over the ancillary
412 administration in this state determines that the decedent was a
413 permanent resident of this state during the year or years an
414 exemption was allowed, whereupon the lien shall not be filed or,
415 if filed, shall be canceled of record by the property appraiser
416 of the county where the real estate is located. However, if such



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417 exemption was granted as a result of a clerical mistake or an
418 omission by the property appraiser, the property may not be
419 subject to the unpaid taxes, penalties, or interest.

420 (b) In addition, upon determination by the property
421 appraiser that for any year or years within the prior 10 years a
422 person who was not entitled to a homestead exemption was granted
423 a homestead exemption from ad valorem taxes, it shall be the
424 duty of the property appraiser making such determination to
425 serve upon the owner a notice of intent to record in the public
426 records of the county a notice of tax lien against any property
427 owned by that person in the county, and such property shall be
428 identified in the notice of tax lien. The property appraiser
429 must include with such notice served upon the owner information
430 explaining why the owner is not entitled to the homestead
431 exemption; for which years unpaid taxes, penalties, and interest
432 are due; and how unpaid taxes, penalties, and interest have been
433 calculated. Such property which is situated in this state shall
434 be subject to the taxes exempted thereby, plus a penalty of 50
435 percent of the unpaid taxes for each year and 15 percent
436 interest per annum. However, if a homestead exemption is
437 improperly granted as a result of a clerical mistake or an
438 omission by the property appraiser, the person improperly
439 receiving the exemption shall not be assessed the unpaid taxes,
440 penalty, and interest. Before any such lien may be filed, the
441 owner so notified must be given 30 days to pay the taxes,
442 penalties, and interest.

443 Section 15. Effective upon becoming a law, subsection (3)
444 of section 196.1978, Florida Statutes, is amended to read:

445 196.1978 Affordable housing property exemption.-



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446 (3) (a) As used in this subsection, the term:
447 1. "Corporation" means the Florida Housing Finance
448 Corporation.
449 2. "Newly constructed" means an improvement to real
450 property which was substantially completed within 5 years before
451 the date of an applicant's first submission of a request for a
452 certification notice ~~or an application for an exemption~~ pursuant
453 to this subsection ~~section, whichever is earlier~~.
454 3. "Substantially completed" has the same meaning as in s.
455 192.042(1).
456 (b) Notwithstanding ss. 196.195 and 196.196, portions of
457 property in a multifamily project are considered property used
458 for a charitable purpose and are eligible to receive an ad
459 valorem property tax exemption if such portions meet all of the
460 following conditions:
461 1. Provide affordable housing to natural persons or
462 families meeting the income limitations provided in paragraph
463 (d).
464 2. a. Are within a newly constructed multifamily project
465 that contains more than 70 units dedicated to housing natural
466 persons or families meeting the income limitations provided in
467 paragraph (d); or
468 b. Are within a newly constructed multifamily project in an
469 area of critical state concern, as designated by s. 380.0552 or
470 chapter 28-36, Florida Administrative Code, which contains more
471 than 10 units dedicated to housing natural persons or families
472 meeting the income limitations provided in paragraph (d). ~~and~~
473 3. Are rented for an amount that does not exceed the amount
474 as specified by the most recent multifamily rental programs



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475 income and rent limit chart posted by the corporation and
476 derived from the Multifamily Tax Subsidy Projects Income Limits
477 published by the United States Department of Housing and Urban
478 Development or 90 percent of the fair market value rent as
479 determined by a rental market study meeting the requirements of
480 paragraph (1) ~~(m)~~, whichever is less.

481 (c) If a unit that in the previous year received ~~qualified~~
482 ~~for~~ the exemption under this subsection and was occupied by a
483 tenant is vacant on January 1, the vacant unit is eligible for
484 the exemption if the use of the unit is restricted to providing
485 affordable housing that would otherwise meet the requirements of
486 this subsection and a reasonable effort is made to lease the
487 unit to eligible persons or families.

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

489 a. Seventy-five percent of the assessed value of the units
490 in multifamily projects that meet the requirements of this
491 subsection and are ~~Qualified property~~ used to house natural
492 persons or families whose annual household income is greater
493 than 80 percent but not more than 120 percent of the median
494 annual adjusted gross income for households within the
495 metropolitan statistical area or, if not within a metropolitan
496 statistical area, within the county in which the person or
497 family resides; and, ~~must receive an ad valorem property tax~~
498 ~~exemption of 75 percent of the assessed value.~~

499 b.2. From ad valorem property taxes the units in
500 multifamily projects that meet the requirements of this
501 subsection and are ~~Qualified property~~ used to house natural
502 persons or families whose annual household income does not
503 exceed 80 percent of the median annual adjusted gross income for



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504 households within the metropolitan statistical area or, if not
505 within a metropolitan statistical area, within the county in
506 which the person or family resides, ~~is exempt from ad valorem~~
507 ~~property taxes.~~

508 2. When determining the value of a unit for purposes of
509 applying an exemption pursuant to this paragraph, the property
510 appraiser must include in such valuation the proportionate share
511 of the residential common areas, including the land, fairly
512 attributable to such unit.

513 (e) To be eligible to receive an exemption under this
514 subsection, a property owner must submit an application on a
515 form prescribed by the department by March 1 for the exemption,
516 accompanied by a certification notice from the corporation to
517 the property appraiser. The property appraiser shall review the
518 application and determine whether the applicant meets all of the
519 requirements of this subsection and is entitled to an exemption.
520 A property appraiser may request and review additional
521 information necessary to make such determination. A property
522 appraiser may grant an exemption only for a property for which
523 the corporation has issued a certification notice and which the
524 property appraiser determines is entitled to an exemption.

525 (f) To receive a certification notice, a property owner
526 must submit a request to the corporation ~~for certification~~ on a
527 form provided by the corporation which includes all of the
528 following:

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

531 2. A list of the units for which the property owner seeks
532 an exemption.



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533 3. The rent amount received by the property owner for each
534 unit for which the property owner seeks an exemption. If a unit
535 is vacant and qualifies for an exemption under paragraph (c),
536 the property owner must provide evidence of the published rent
537 amount for each vacant unit.

538 4. A sworn statement, under penalty of perjury, from the
539 applicant restricting the property for a period of not less than
540 3 years to housing persons or families who meet the income
541 limitations under this subsection.

542 (g) The corporation shall review the request for a
543 certification notice and certify whether a property ~~that~~ meets
544 the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this~~
545 ~~subsection~~. A determination by the corporation regarding a
546 request for a certification notice does not constitute a grant
547 of an exemption pursuant to this subsection or final agency
548 action pursuant to chapter 120.

549 1. If the corporation determines that the property meets
550 the ~~eligibility~~ criteria ~~for an exemption under this subsection,~~
551 the corporation must send a certification notice to the property
552 owner and the property appraiser.

553 2. If the corporation determines that the property does not
554 meet the ~~eligibility~~ criteria, the corporation must notify the
555 property owner and include the reasons for such determination.

556 (h) The corporation shall post on its website the deadline
557 to submit a request for a certification notice. The deadline
558 must allow adequate time for a property owner to submit a timely
559 application for exemption to the property appraiser.

560 (i) ~~The property appraiser shall review the application and~~
561 ~~determine if the applicant is entitled to an exemption. A~~



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562 ~~property appraiser may grant an exemption only for a property~~
563 ~~for which the corporation has issued a certification notice.~~

564 ~~(j)~~ If the property appraiser determines that for any year
565 during the immediately previous 10 years a person who was not
566 entitled to an exemption under this subsection was granted such
567 an exemption, the property appraiser must serve upon the owner a
568 notice of intent to record in the public records of the county a
569 notice of tax lien against any property owned by that person in
570 the county, and that property must be identified in the notice
571 of tax lien. Any property owned by the taxpayer and situated in
572 this state is subject to the taxes exempted by the improper
573 exemption, plus a penalty of 50 percent of the unpaid taxes for
574 each year and interest at a rate of 15 percent per annum. If an
575 exemption is improperly granted as a result of a clerical
576 mistake or an omission by the property appraiser, the property
577 owner improperly receiving the exemption may not be assessed a
578 penalty or interest.

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

585 ~~(k)~~ ~~(l)~~ Property receiving an exemption pursuant to s.
586 196.1979 or units used as a transient public lodging
587 establishment as defined in s. 509.013 ~~is~~ not eligible for
588 this exemption.

589 ~~(l)~~ ~~(m)~~ A rental market study submitted as required by
590 subparagraph (f)1. paragraph (f) must identify the fair market



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591 value rent of each unit for which a property owner seeks an
592 exemption. Only a certified general appraiser as defined in s.
593 475.611 may issue a rental market study. The certified general
594 appraiser must be independent of the property owner who requests
595 the rental market study. In preparing the rental market study, a
596 certified general appraiser shall comply with the standards of
597 professional practice pursuant to part II of chapter 475 and use
598 comparable property within the same geographic area and of the
599 same type as the property for which the exemption is sought. A
600 rental market study must have been completed within 3 years
601 before submission of the application.

602 ~~(n)~~ ~~(n)~~ The corporation may adopt rules to implement this
603 section.

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

606 Section 16. Effective upon becoming a law, present
607 subsections (6) and (7) of section 196.1979, Florida Statutes,
608 are redesignated as subsections (8) and (9), respectively, new
609 subsections (6) and (7) are added to that section, and paragraph
610 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
611 (l) of subsection (3), and subsection (5) of that section are
612 amended, to read:

613 196.1979 County and municipal affordable housing property
614 exemption.—

615 (1)

616 (b) Qualified property may receive an ad valorem property
617 tax exemption of:

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



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620 than 100 percent of the multifamily project's residential units
621 are used to provide affordable housing meeting the requirements
622 of this section.

623 2. Up to 100 percent of the assessed value of each
624 residential unit used to provide affordable housing if 100
625 percent of the multifamily project's residential units are used
626 to provide affordable housing meeting the requirements of this
627 section.

628 (2) If a residential unit that in the previous year
629 received ~~qualified for~~ the exemption under this section and was
630 occupied by a tenant is vacant on January 1, the vacant unit may
631 qualify for the exemption under this section if the use of the
632 unit is restricted to providing affordable housing that would
633 otherwise meet the requirements of this section and a reasonable
634 effort is made to lease the unit to eligible persons or
635 families.

636 (3) An ordinance granting the exemption authorized by this
637 section must:

638 (d) Require the local entity to verify and certify property
639 that meets the requirements of the ordinance as qualified
640 property and forward the certification to the property owner and
641 the property appraiser. If the local entity denies the
642 application for certification ~~exemption~~, it must notify the
643 applicant and include reasons for the denial.

644 (f) Require the property owner to submit an application for
645 exemption, on a form prescribed by the department, accompanied
646 by the certification of qualified property, to the property
647 appraiser no later than the deadline specified in s. 196.011
648 ~~March 1~~.



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

652 (5) An ordinance adopted under this section must expire
653 before the fourth January 1 after adoption; however, the board
654 of county commissioners or the governing body of the
655 municipality may adopt a new ordinance to renew the exemption.
656 The board of county commissioners or the governing body of the
657 municipality shall deliver a copy of an ordinance adopted under
658 this section to the department and the property appraiser within
659 10 days after its adoption, but no later than January 1 of the
660 year such exemption will take effect. If the ordinance expires
661 or is repealed, the board of county commissioners or the
662 governing body of the municipality must notify the department
663 and the property appraiser within 10 days after its expiration
664 or repeal, but no later than January 1 of the year the repeal or
665 expiration of such exemption will take effect.

666 (6) The property appraiser shall review each application
667 for exemption and determine whether the applicant meets all of
668 the requirements of this section and is entitled to an
669 exemption. A property appraiser may request and review
670 additional information necessary to make such determination. A
671 property appraiser may grant an exemption only for a property
672 for which the local entity has certified as qualified property
673 and which the property appraiser determines is entitled to an
674 exemption.

675 (7) When determining the value of a unit for purposes of
676 applying an exemption pursuant to this section, the property
677 appraiser must include in such valuation the proportionate share



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678 of the residential common areas, including the land, fairly
679 attributable to such unit.

680 Section 17. (1) The amendments made to s. 196.1978, Florida
681 Statutes, by section 15 of this act and 196.1979, Florida
682 Statutes, by section 16 of this act are intended to be remedial
683 and clarifying in nature and apply retroactively to January 1,
684 2024.

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

686 Section 18. Paragraph (o) is added to subsection (3) of
687 section 196.1978, Florida Statutes, as amended by this act, to
688 read:

689 196.1978 Affordable housing property exemption.-

690 (3)

691 (o)1. Beginning with the 2025 tax roll, a taxing authority
692 may elect, upon adoption of an ordinance or resolution approved
693 by a two-thirds vote of the governing body, not to exempt
694 property under sub-subparagraph (d)1.a. located in a county
695 specified pursuant to subparagraph 2., subject to the conditions
696 of this paragraph.

697 2. A taxing authority must make a finding in the ordinance
698 or resolution that the latest Shimberg Center for Housing
699 Studies Annual Report, prepared pursuant to s. 420.6075,
700 identifies, for a county that is part of the jurisdiction of the
701 taxing authority, that the number of affordable and available
702 units in the county is greater than the number of renter
703 households in the county for natural persons or families who
704 meet the income limitations in sub-subparagraph (d)1.a.

705 3. An election made pursuant to this paragraph may apply
706 only to the ad valorem property tax levies imposed within a



707 county specified pursuant to subparagraph 2. by the taxing
708 authority making the election.

709 4. The ordinance or resolution must take effect on the
710 January 1 immediately succeeding adoption and shall expire on
711 the second January 1 after the January 1 in which the ordinance
712 or resolution takes effect. The ordinance or resolution may be
713 renewed prior to its expiration pursuant to this paragraph.

714 5. The taxing authority proposing to make an election under
715 this paragraph must advertise the ordinance or resolution or
716 renewal thereof pursuant to the requirements of s. 50.011(1)
717 prior to adoption.

718 6. The taxing authority must provide to the property
719 appraiser the adopted ordinance or resolution or renewal thereof
720 by the effective date of the ordinance or resolution or renewal
721 thereof.

722 7. An ordinance or resolution or renewal thereof adopted
723 pursuant to this paragraph may not impair an exemption provided
724 to a property owner of a multifamily family project pursuant to
725 sub-subparagraph (d)1.a. prior to the adoption of any ordinance
726 or any resolution or renewal thereof under this paragraph.

727 Section 19. The amendments made by this act to ss. 193.155,
728 193.703, 196.011, 196.031, 196.075, and 196.161, Florida
729 Statutes, first apply beginning with the 2025 property tax roll.

730 Section 20. Subsection (1) of section 196.24, Florida
731 Statutes, is amended to read:

732 196.24 Exemption for disabled ex-servicemember or surviving
733 spouse; evidence of disability.—

734 (1) Any ex-servicemember, as defined in s. 196.012, who is
735 a bona fide resident of the state, who was discharged under



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736 honorable conditions, and who has been disabled to a degree of
737 10 percent or more by misfortune or while serving during a
738 period of wartime service as defined in s. 1.01(14) is entitled
739 to the exemption from taxation provided for in s. 3(b), Art. VII
740 of the State Constitution as provided in this section. Property
741 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from
742 taxation. The production by him or her of a certificate of
743 disability from the United States Government or the United
744 States Department of Veterans Affairs or its predecessor before
745 the property appraiser of the county wherein the ex-
746 servicemember's property lies is prima facie evidence of the
747 fact that he or she is entitled to the exemption. The
748 unmarried surviving spouse of such a disabled ex-servicemember
749 is also entitled to the exemption.

750 Section 21. The amendments made by this act to s. 196.24,
751 Florida Statutes, first apply to the 2025 property tax roll.

752 Section 22. Paragraph (a) of subsection (10) of section
753 200.069, Florida Statutes, is amended to read:

754 200.069 Notice of proposed property taxes and non-ad
755 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
756 appraiser, in the name of the taxing authorities and local
757 governing boards levying non-ad valorem assessments within his
758 or her jurisdiction and at the expense of the county, shall
759 prepare and deliver by first-class mail to each taxpayer to be
760 listed on the current year's assessment roll a notice of
761 proposed property taxes, which notice shall contain the elements
762 and use the format provided in the following form.

763 Notwithstanding the provisions of s. 195.022, no county officer
764 shall use a form other than that provided herein. The Department



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765 of Revenue may adjust the spacing and placement on the form of
766 the elements listed in this section as it considers necessary
767 based on changes in conditions necessitated by various taxing
768 authorities. If the elements are in the order listed, the
769 placement of the listed columns may be varied at the discretion
770 and expense of the property appraiser, and the property
771 appraiser may use printing technology and devices to complete
772 the form, the spacing, and the placement of the information in
773 the columns. In addition, the property appraiser may not include
774 in the mailing of the notice of ad valorem taxes and non-ad
775 valorem assessments additional information or items unless such
776 information or items explain a component of the notice or
777 provide information directly related to the assessment and
778 taxation of the property. A county officer may use a form other
779 than that provided by the department for purposes of this part,
780 but only if his or her office pays the related expenses and he
781 or she obtains prior written permission from the executive
782 director of the department; however, a county officer may not
783 use a form the substantive content of which is at variance with
784 the form prescribed by the department. The county officer may
785 continue to use such an approved form until the law that
786 specifies the form is amended or repealed or until the officer
787 receives written disapproval from the executive director.

788 (10) (a) If requested by the property appraiser ~~local~~
789 ~~governing board levying non-ad valorem assessments~~ and agreed to
790 by the local governing board levying non-ad valorem assessments
791 ~~property appraiser~~, the notice specified in this section may
792 contain a notice of proposed or adopted non-ad valorem
793 assessments. If so agreed, the notice shall be titled:



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NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED
NON-AD VALOREM ASSESSMENTS
DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for



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823 particular questions or problems.

824 Section 23. Present subsections (6), (7), and (8) of
825 section 201.08, Florida Statutes, are redesignated as
826 subsections (7), (8), and (9), respectively, a new subsection
827 (6) is added to that section, and paragraph (b) of subsection
828 (1) of that section is republished, to read:

829 201.08 Tax on promissory or nonnegotiable notes, written
830 obligations to pay money, or assignments of wages or other
831 compensation; exception.—

832 (1)

833 (b) On mortgages, trust deeds, security agreements, or
834 other evidences of indebtedness filed or recorded in this state,
835 and for each renewal of the same, the tax shall be 35 cents on
836 each \$100 or fraction thereof of the indebtedness or obligation
837 evidenced thereby. Mortgages, including, but not limited to,
838 mortgages executed without the state and recorded in the state,
839 which incorporate the certificate of indebtedness, not otherwise
840 shown in separate instruments, are subject to the same tax at
841 the same rate. When there is both a mortgage, trust deed, or
842 security agreement and a note, certificate of indebtedness, or
843 obligation, the tax shall be paid on the mortgage, trust deed,
844 or security agreement at the time of recordation. A notation
845 shall be made on the note, certificate of indebtedness, or
846 obligation that the tax has been paid on the mortgage, trust
847 deed, or security agreement. If a mortgage, trust deed, security
848 agreement, or other evidence of indebtedness is subsequently
849 filed or recorded in this state to evidence an indebtedness or
850 obligation upon which tax was paid under paragraph (a) or
851 subsection (2), tax shall be paid on the mortgage, trust deed,



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852 security agreement, or other evidence of indebtedness on the
853 amount of the indebtedness or obligation evidenced which exceeds
854 the aggregate amount upon which tax was previously paid under
855 this paragraph and under paragraph (a) or subsection (2). If the
856 mortgage, trust deed, security agreement, or other evidence of
857 indebtedness subject to the tax levied by this section secures
858 future advances, as provided in s. 697.04, the tax shall be paid
859 at the time of recordation on the initial debt or obligation
860 secured, excluding future advances; at the time and so often as
861 any future advance is made, the tax shall be paid on all sums
862 then advanced regardless of where such advance is made.

863 Notwithstanding the aforestated general rule, any increase in
864 the amount of original indebtedness caused by interest accruing
865 under an adjustable rate note or mortgage having an initial
866 interest rate adjustment interval of not less than 6 months
867 shall be taxable as a future advance only to the extent such
868 increase is a computable sum certain when the document is
869 executed. Failure to pay the tax shall not affect the lien for
870 any such future advance given by s. 697.04, but any person who
871 fails or refuses to pay such tax due by him or her is guilty of
872 a misdemeanor of the first degree. The mortgage, trust deed, or
873 other instrument shall not be enforceable in any court of this
874 state as to any such advance unless and until the tax due
875 thereon upon each advance that may have been made thereunder has
876 been paid.

877 (6) For a home equity conversion mortgage as defined in 12
878 C.F.R. s. 1026.33(a), only the principal limit available to the
879 borrower is subject to the tax imposed in this section. The
880 maximum claim amount and the stated mortgage amount are not



881 subject to the tax imposed in this section. As used in this
882 subsection, the term "principal limit" means the gross amount of
883 loan proceeds available to the borrower without consideration of
884 any use restrictions. For purposes of this subsection, the tax
885 must be calculated based on the principal limit amount
886 determined at the time of closing as evidenced by the recorded
887 mortgage or any supporting documents attached thereto.

888 Section 24. The amendment to s. 201.08, Florida Statutes,
889 made by this act is intended to be remedial in nature and shall
890 apply retroactively, but does not create a right to a refund or
891 credit of any tax paid before the effective date of this act.
892 For any home equity conversion mortgage recorded before the
893 effective date of this act, the taxpayer may evidence the
894 principal limit using related loan documents.

895 Section 25. Section 201.21, Florida Statutes, is amended to
896 read:

897 201.21 Notes and other written obligations exempt under
898 certain conditions.—

899 (1) There shall be exempt from all excise taxes imposed by
900 this chapter all promissory notes, nonnegotiable notes, and
901 other written obligations to pay money bearing date subsequent
902 to July 1, 1955, hereinafter referred to as "principal
903 obligations," when the maker thereof shall pledge or deposit
904 with the payee or holder thereof pursuant to any agreement
905 commonly known as a wholesale warehouse mortgage agreement, as
906 collateral security for the payment thereof, any collateral
907 obligation or obligations, as hereinafter defined, provided all
908 excise taxes imposed by this chapter upon or in respect to such
909 collateral obligation or obligations shall have been paid. If



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910 the indebtedness evidenced by any such principal obligation
911 shall be in excess of the indebtedness evidenced by such
912 collateral obligation or obligations, the exemption provided by
913 this subsection ~~section~~ shall not apply to the amount of such
914 excess indebtedness; and, in such event, the excise taxes
915 imposed by this chapter shall apply and be paid only in respect
916 to such excess of indebtedness of such principal obligation. The
917 term "collateral obligation" as used in this subsection ~~section~~
918 means any note, bond, or other written obligation to pay money
919 secured by mortgage, deed of trust, or other lien upon real or
920 personal property. The pledging of a specific collateral
921 obligation to secure a specific principal obligation, if
922 required under the terms of the agreement, shall not invalidate
923 the exemption provided by this subsection ~~section~~. The temporary
924 removal of the document or documents representing one or more
925 collateral obligations for a reasonable commercial purpose, for
926 a period not exceeding 60 days, shall not invalidate the
927 exemption provided by this subsection ~~section~~.

928 (2) There shall be exempt from all excise taxes imposed by
929 this chapter all non-interest-bearing promissory notes, non-
930 interest-bearing nonnegotiable notes, or non-interest-bearing
931 written obligations to pay money, or assignments of salaries,
932 wages, or other compensation made, executed, delivered, sold,
933 transferred, or assigned in the state, and for each renewal of
934 the same, of \$3,500 or less, when given by a customer to an
935 alarm system contractor, as defined in s. 489.505, in connection
936 with the sale of an alarm system as defined in s. 489.505.

937 Section 26. Subsection (1) of section 206.9931, Florida
938 Statutes, is amended to read:



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939 206.9931 Administrative provisions.—

940 (1) Any person producing in, importing into, or causing to
941 be imported into this state taxable pollutants for sale, use, or
942 otherwise and who is not registered or licensed pursuant to
943 other parts of this chapter is hereby required to register and
944 become licensed for the purposes of this part. Such person shall
945 register as either a producer or importer of pollutants and
946 shall be subject to all applicable registration and licensing
947 provisions of this chapter, as if fully set out in this part and
948 made expressly applicable to the taxes imposed herein,
949 including, but not limited to, ss. 206.02-206.025, 206.03,
950 206.04, and 206.05. For the purposes of this section,
951 registrations required exclusively for this part shall be made
952 within 90 days of July 1, 1986, for existing businesses, or
953 before ~~prior to~~ the first production or importation of
954 pollutants for businesses created after July 1, 1986. ~~The fee~~
955 ~~for registration shall be \$30.~~ Failure to timely register is a
956 misdemeanor of the first degree, punishable as provided in s.
957 775.082 or s. 775.083.

958 Section 27. Section 206.9955, Florida Statutes, is amended
959 to read:

960 206.9955 Levy of natural gas fuel tax.—

961 (1) The motor fuel equivalent gallon means the following
962 for:

963 (a) Compressed natural gas gallon: 5.66 pounds, or per each
964 126.67 cubic feet.

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

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

967 (2) ~~Effective January 1, 2026,~~ The following taxes shall be



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968 imposed:

969 (a) Upon each motor fuel equivalent gallon of natural gas
970 fuel:

971 1. Effective January 1, 2026, an excise tax of 2 4 cents
972 upon each motor fuel equivalent gallon of natural gas fuel.

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

974 (b) Upon each motor fuel equivalent gallon of natural gas
975 fuel, which is designated as the "ninth-cent fuel tax":

976 1. Effective January 1, 2026, an additional tax of 0.5
977 cents. ~~1 cent upon each motor fuel equivalent gallon of natural~~
978 gas fuel, which is designated as the "ninth-cent fuel tax."

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

980 (c) Upon each motor fuel equivalent gallon of natural gas
981 fuel by each county, which is designated as the "local option
982 fuel tax":

983 1. Effective January 1, 2026, an additional tax of 0.5
984 cents. ~~1 cent on each motor fuel equivalent gallon of natural~~
985 gas fuel by each county, which is designated as the "local
986 option fuel tax."

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

988 (d) An additional tax on each motor fuel equivalent gallon
989 of natural gas fuel, which is designated as the "State
990 Comprehensive Enhanced Transportation System Tax," at a rate
991 determined pursuant to this paragraph.

992 1. Before January 1, 2026, and each year thereafter, the
993 department shall determine the tax rate applicable to the sale
994 of natural gas fuel for the following 12-month period beginning
995 January 1, rounded to the nearest tenth of a cent, by adjusting
996 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage



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997 change in the average of the Consumer Price Index issued by the
998 United States Department of Labor for the most recent 12-month
999 period ending September 30, compared to the base year average,
1000 which is the average for the 12-month period ending September
1001 30, 2013.

1002 2. Before January 1, 2027, and each year thereafter, the
1003 department shall determine the tax rate applicable to the sale
1004 of natural gas fuel for the following 12-month period beginning
1005 January 1, rounded to the nearest tenth of a cent, by adjusting
1006 the tax rate of 5.8 cents per gallon by the percentage change in
1007 the average of the Consumer Price Index issued by the United
1008 States Department of Labor for the most recent 12-month period
1009 ending September 30, compared to the base year average, which is
1010 the average for the 12-month period ending September 30, 2013.

1011 (e)1. An additional tax is imposed on each motor fuel
1012 equivalent gallon of natural gas fuel for the privilege of
1013 selling natural gas fuel, at a rate determined pursuant to this
1014 subparagraph.

1015 a. Before January 1, 2026, and ~~each year thereafter,~~ the
1016 department shall determine the tax rate applicable to the sale
1017 of natural gas fuel, rounded to the nearest tenth of a cent, for
1018 the following 12-month period beginning January 1, by adjusting
1019 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1020 change in the average of the Consumer Price Index issued by the
1021 United States Department of Labor for the most recent 12-month
1022 period ending September 30, compared to the base year average,
1023 which is the average for the 12-month period ending September
1024 30, 2013.

1025 b. Before January 1, 2027, and each year thereafter, the



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1026 department shall determine the tax rate applicable to the sale
1027 of natural gas fuel, rounded to the nearest tenth of a cent, for
1028 the following 12-month period beginning January 1, by adjusting
1029 the tax rate of 9.2 cents per gallon by the percentage change in
1030 the average of the Consumer Price Index issued by the United
1031 States Department of Labor for the most recent 12-month period
1032 ending September 30, compared to the base year average, which is
1033 the average for the 12-month period ending September 30, 2013.

1034 2. The department is authorized to adopt rules and publish
1035 forms to administer this paragraph.

1036 (3) Unless otherwise provided by this chapter, the taxes
1037 specified in subsection (2) are imposed on natural gas fuel when
1038 it is placed into the fuel supply tank of a motor vehicle as
1039 defined in s. 206.01(23). The person liable for payment of the
1040 taxes imposed by this section is the person selling or supplying
1041 the natural gas fuel to the end user, for use in the fuel supply
1042 tank of a motor vehicle as defined in s. 206.01(23).

1043 Section 28. For the purpose of incorporating the amendment
1044 made by this act to section 206.9955, Florida Statutes, in
1045 references thereto, subsections (1) and (4) of section 206.996,
1046 Florida Statutes, are reenacted to read:

1047 206.996 Monthly reports by natural gas fuel retailers;
1048 deductions.—

1049 (1) For the purpose of determining the amount of taxes
1050 imposed by s. 206.9955, each natural gas fuel retailer shall
1051 file beginning with February 2026, and each month thereafter, no
1052 later than the 20th day of each month, monthly reports
1053 electronically with the department showing information on
1054 inventory, purchases, nontaxable disposals, taxable uses, and



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1055 taxable sales in gallons of natural gas fuel for the preceding
1056 month. However, if the 20th day of the month falls on a
1057 Saturday, Sunday, or federal or state legal holiday, a return
1058 must be accepted if it is electronically filed on the next
1059 succeeding business day. The reports must include, or be
1060 verified by, a written declaration stating that such report is
1061 made under the penalties of perjury. The natural gas fuel
1062 retailer shall deduct from the amount of taxes shown by the
1063 report to be payable an amount equivalent to 0.67 percent of the
1064 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1065 which deduction is allowed to the natural gas fuel retailer to
1066 compensate it for services rendered and expenses incurred in
1067 complying with the requirements of this part. This allowance is
1068 not deductible unless payment of applicable taxes is made on or
1069 before the 20th day of the month. This subsection may not be
1070 construed as authorizing a deduction from the constitutional
1071 fuel tax or the fuel sales tax.

1072 (4) In addition to the allowance authorized by subsection
1073 (1), every natural gas fuel retailer is entitled to a deduction
1074 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
1075 (c), on account of services and expenses incurred due to
1076 compliance with the requirements of this part. This allowance
1077 may not be deductible unless payment of the tax is made on or
1078 before the 20th day of the month.

1079 Section 29. For the purpose of incorporating the amendment
1080 made by this act to section 206.9955, Florida Statutes, in
1081 references thereto, section 206.997, Florida Statutes, is
1082 reenacted to read:

1083 206.997 State and local alternative fuel user fee clearing



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1084 trust funds; distribution.—

1085 (1) Notwithstanding the provisions of s. 206.875, the
1086 revenues from the state natural gas fuel tax imposed by s.
1087 206.9955(2)(a), (d), and (e) shall be deposited into the State
1088 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1089 the service charges provided in s. 215.20, the proceeds in this
1090 trust fund shall be distributed as follows: the taxes imposed
1091 under s. 206.9955(2)(d) and (e) shall be transferred to the
1092 State Transportation Trust Fund and the tax imposed under s.
1093 206.9955(2)(a) shall be distributed as follows: 50 percent shall
1094 be transferred to the State Board of Administration for
1095 distribution according to the provisions of s. 16, Art. IX of
1096 the State Constitution of 1885, as amended; 25 percent shall be
1097 transferred to the Revenue Sharing Trust Fund for
1098 Municipalities; and the remaining 25 percent shall be
1099 distributed using the formula contained in s. 206.60(1).

1100 (2) Notwithstanding the provisions of s. 206.875, the
1101 revenues from the local natural gas fuel tax imposed by s.
1102 206.9955(2)(b) and (c) shall be deposited into The Local
1103 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1104 the service charges provided in s. 215.20, the proceeds in this
1105 trust fund shall be returned monthly to the appropriate county.

1106 Section 30. Paragraph (d) of subsection (2) of section
1107 212.0306, Florida Statutes, is amended to read:

1108 212.0306 Local option food and beverage tax; procedure for
1109 levying; authorized uses; administration.—

1110 (2)

1111 (d) Sales in cities or towns presently imposing a municipal
1112 resort tax as authorized by chapter 67-930, Laws of Florida, are



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1113 exempt from the taxes authorized by subsection (1); however, the
1114 tax authorized by paragraph (1)(b) may be levied in such city or
1115 town if the governing authority of the city or town adopts an
1116 ordinance that is subsequently approved by a majority of the
1117 ~~registered~~ electors in such city or town voting in at a
1118 referendum held at a general election as defined in s. 97.021.
1119 Any tax levied in a city or town pursuant to this paragraph
1120 takes effect on the first day of January following the general
1121 election in which the ordinance was approved. A referendum to
1122 reenact an expiring tax authorized under this paragraph must be
1123 held at a general election occurring within the 48-month period
1124 immediately preceding the effective date of the reenacted tax,
1125 and the referendum may appear on the ballot only once within the
1126 48-month period.

1127 Section 31. Paragraph (a) of subsection (1) of section
1128 212.05, Florida Statutes, is amended to read:

1129 212.05 Sales, storage, use tax.—It is hereby declared to be
1130 the legislative intent that every person is exercising a taxable
1131 privilege who engages in the business of selling tangible
1132 personal property at retail in this state, including the
1133 business of making or facilitating remote sales; who rents or
1134 furnishes any of the things or services taxable under this
1135 chapter; or who stores for use or consumption in this state any
1136 item or article of tangible personal property as defined herein
1137 and who leases or rents such property within the state.

1138 (1) For the exercise of such privilege, a tax is levied on
1139 each taxable transaction or incident, which tax is due and
1140 payable as follows:

1141 (a)1.a. At the rate of 6 percent of the sales price of each



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1142 item or article of tangible personal property when sold at
1143 retail in this state, computed on each taxable sale for the
1144 purpose of remitting the amount of tax due the state, and
1145 including each and every retail sale.

1146 b. Each occasional or isolated sale of an aircraft, boat,
1147 mobile home, or motor vehicle of a class or type which is
1148 required to be registered, licensed, titled, or documented in
1149 this state or by the United States Government shall be subject
1150 to tax at the rate provided in this paragraph. The department
1151 shall by rule adopt any nationally recognized publication for
1152 valuation of used motor vehicles as the reference price list for
1153 any used motor vehicle which is required to be licensed pursuant
1154 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1155 party to an occasional or isolated sale of such a vehicle
1156 reports to the tax collector a sales price which is less than 80
1157 percent of the average loan price for the specified model and
1158 year of such vehicle as listed in the most recent reference
1159 price list, the tax levied under this paragraph shall be
1160 computed by the department on such average loan price unless the
1161 parties to the sale have provided to the tax collector an
1162 affidavit signed by each party, or other substantial proof,
1163 stating the actual sales price. Any party to such sale who
1164 reports a sales price less than the actual sales price is guilty
1165 of a misdemeanor of the first degree, punishable as provided in
1166 s. 775.082 or s. 775.083. The department shall collect or
1167 attempt to collect from such party any delinquent sales taxes.
1168 In addition, such party shall pay any tax due and any penalty
1169 and interest assessed plus a penalty equal to twice the amount
1170 of the additional tax owed. Notwithstanding any other provision



1171 of law, the Department of Revenue may waive or compromise any
1172 penalty imposed pursuant to this subparagraph.

1173 2. This paragraph does not apply to the sale of a boat or
1174 aircraft by or through a registered dealer under this chapter to
1175 a purchaser who, at the time of taking delivery, is a
1176 nonresident of this state, does not make his or her permanent
1177 place of abode in this state, and is not engaged in carrying on
1178 in this state any employment, trade, business, or profession in
1179 which the boat or aircraft will be used in this state, or is a
1180 corporation none of the officers or directors of which is a
1181 resident of, or makes his or her permanent place of abode in,
1182 this state, or is a noncorporate entity that has no individual
1183 vested with authority to participate in the management,
1184 direction, or control of the entity's affairs who is a resident
1185 of, or makes his or her permanent abode in, this state. For
1186 purposes of this exemption, either a registered dealer acting on
1187 his or her own behalf as seller, a registered dealer acting as
1188 broker on behalf of a seller, or a registered dealer acting as
1189 broker on behalf of the nonresident purchaser may be deemed to
1190 be the selling dealer. This exemption is ~~shall~~ not be allowed
1191 unless:

1192 a. The nonresident purchaser removes a qualifying boat, as
1193 described in sub-subparagraph f., from this ~~the~~ state within 90
1194 days after the date of purchase or extension, or the nonresident
1195 purchaser removes a nonqualifying boat or an aircraft from this
1196 state within 10 days after the date of purchase or, when the
1197 boat or aircraft is repaired or altered, within 20 days after
1198 completion of the repairs or alterations; or if the aircraft
1199 will be registered in a foreign jurisdiction and:



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1200 (I) Application for the aircraft's registration is properly
1201 filed with a civil airworthiness authority of a foreign
1202 jurisdiction within 10 days after the date of purchase;

1203 (II) The nonresident purchaser removes the aircraft from
1204 this ~~the~~ state to a foreign jurisdiction within 10 days after
1205 the date the aircraft is registered by the applicable foreign
1206 airworthiness authority; and

1207 (III) The aircraft is operated in this ~~the~~ state solely to
1208 remove it from this ~~the~~ state to a foreign jurisdiction.

1209

1210 For purposes of this sub-subparagraph, the term "foreign
1211 jurisdiction" means any jurisdiction outside of the United
1212 States or any of its territories;

1213 b. The nonresident purchaser, within 90 days after ~~from~~ the
1214 date of departure, provides the department with written proof
1215 that the nonresident purchaser licensed, registered, titled, or
1216 documented the boat or aircraft outside this ~~the~~ state. If such
1217 written proof is unavailable, within 90 days the nonresident
1218 purchaser must ~~shall~~ provide proof that the nonresident
1219 purchaser applied for such license, title, registration, or
1220 documentation. The nonresident purchaser shall forward to the
1221 department proof of title, license, registration, or
1222 documentation upon receipt;

1223 c. The nonresident purchaser, within 30 days after removing
1224 the boat or aircraft from this state ~~Florida~~, furnishes the
1225 department with proof of removal in the form of receipts for
1226 fuel, dockage, slippage, tie-down, or hangaring from outside of
1227 Florida. The information so provided must clearly and
1228 specifically identify the boat or aircraft;



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1229 d. The selling dealer, within 30 days after the date of
1230 sale, provides to the department a copy of the sales invoice,
1231 closing statement, bills of sale, and the original affidavit
1232 signed by the nonresident purchaser affirming ~~attesting~~ that the
1233 nonresident purchaser qualifies for exemption from sales tax
1234 pursuant to this subparagraph and attesting that the nonresident
1235 purchaser will provide the documentation required to
1236 substantiate the exemption claimed under ~~he or she has read the~~
1237 ~~provisions of this subparagraph section;~~

1238 e. The seller makes a copy of the affidavit a part of his
1239 or her record for as long as required by s. 213.35; and

1240 f. Unless the nonresident purchaser of a boat of 5 net tons
1241 of admeasurement or larger intends to remove the boat from this
1242 state within 10 days after the date of purchase or when the boat
1243 is repaired or altered, within 20 days after completion of the
1244 repairs or alterations, the nonresident purchaser applies to the
1245 selling dealer for a decal which authorizes 90 days after the
1246 date of purchase for removal of the boat. The nonresident
1247 purchaser of a qualifying boat may apply to the selling dealer
1248 within 60 days after the date of purchase for an extension decal
1249 that authorizes the boat to remain in this state for an
1250 additional 90 days, but not more than a total of 180 days,
1251 before the nonresident purchaser is required to pay the tax
1252 imposed by this chapter. The department is authorized to issue
1253 decals in advance to dealers. The number of decals issued in
1254 advance to a dealer shall be consistent with the volume of the
1255 dealer's past sales of boats which qualify under this sub-
1256 subparagraph. The selling dealer or his or her agent shall mark
1257 and affix the decals to qualifying boats in the manner



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1258 prescribed by the department, before delivery of the boat.

1259 (I) The department is hereby authorized to charge dealers a
1260 fee sufficient to recover the costs of decals issued, except the
1261 extension decal shall cost \$425.

1262 (II) The proceeds from the sale of decals will be deposited
1263 into the administrative trust fund.

1264 (III) Decals shall display information to identify the boat
1265 as a qualifying boat under this sub-subparagraph, including, but
1266 not limited to, the decal's date of expiration.

1267 (IV) The department is authorized to require dealers who
1268 purchase decals to file reports with the department and may
1269 prescribe all necessary records by rule. All such records are
1270 subject to inspection by the department.

1271 (V) Any dealer or his or her agent who issues a decal
1272 falsely, fails to affix a decal, mismarks the expiration date of
1273 a decal, or fails to properly account for decals will be
1274 considered prima facie to have committed a fraudulent act to
1275 evade the tax and will be liable for payment of the tax plus a
1276 mandatory penalty of 200 percent of the tax, and shall be liable
1277 for fine and punishment as provided by law for a conviction of a
1278 misdemeanor of the first degree, as provided in s. 775.082 or s.
1279 775.083.

1280 (VI) Any nonresident purchaser of a boat who removes a
1281 decal before permanently removing the boat from this ~~the~~ state,
1282 or defaces, changes, modifies, or alters a decal in a manner
1283 affecting its expiration date before its expiration, or who
1284 causes or allows the same to be done by another, will be
1285 considered prima facie to have committed a fraudulent act to
1286 evade the tax and will be liable for payment of the tax plus a



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1287 mandatory penalty of 200 percent of the tax, and shall be liable
1288 for fine and punishment as provided by law for a conviction of a
1289 misdemeanor of the first degree, as provided in s. 775.082 or s.
1290 775.083.

1291 (VII) The department is authorized to adopt rules necessary
1292 to administer and enforce this subparagraph and to publish the
1293 necessary forms and instructions.

1294 (VIII) The department is hereby authorized to adopt
1295 emergency rules pursuant to s. 120.54(4) to administer and
1296 enforce the provisions of this subparagraph.

1297
1298 If the nonresident purchaser fails to remove the qualifying boat
1299 from this state within the maximum 180 days after purchase or a
1300 nonqualifying boat or an aircraft from this state within 10 days
1301 after purchase or, when the boat or aircraft is repaired or
1302 altered, within 20 days after completion of such repairs or
1303 alterations, or permits the boat or aircraft to return to this
1304 state within 6 months after ~~from~~ the date of departure, except
1305 as provided in s. 212.08(7) (fff), or if the nonresident
1306 purchaser fails to furnish the department with any of the
1307 documentation required by this subparagraph within the
1308 prescribed time period, the nonresident purchaser is ~~shall be~~
1309 liable for use tax on the cost price of the boat or aircraft
1310 and, in addition thereto, payment of a penalty to the Department
1311 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
1312 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
1313 period following the sale of a qualifying boat tax-exempt to a
1314 nonresident may not be tolled for any reason.

1315 Section 32. Paragraph (b) of subsection (2) and paragraph



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1316 (a) of subsection (3) of section 212.054, Florida Statutes, are
1317 amended to read:

1318 212.054 Discretionary sales surtax; limitations,
1319 administration, and collection.—

1320 (2)

1321 (b) However:

1322 1. The sales amount above \$5,000 on any item of tangible
1323 personal property shall not be subject to the surtax. However,
1324 charges for prepaid calling arrangements, as defined in s.
1325 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
1326 of administering the \$5,000 limitation on an item of tangible
1327 personal property:—

1328 a. If two or more taxable items of tangible personal
1329 property are sold to the same purchaser at the same time and,
1330 under generally accepted business practice or industry standards
1331 or usage, are normally sold in bulk or are items that, when
1332 assembled, comprise a working unit or part of a working unit,
1333 such items must be considered a single item for purposes of the
1334 \$5,000 limitation when supported by a charge ticket, sales slip,
1335 invoice, or other tangible evidence of a single sale or rental.

1336 b. The sale of a boat and the corresponding boat trailer,
1337 which trailer is identified as a motor vehicle as defined in s.
1338 320.01(1), must be taxed as a single item when sold to the same
1339 purchaser, at the same time, and included in the same invoice.

1340 2. In the case of utility services billed on or after the
1341 effective date of any such surtax, the entire amount of the
1342 charge for utility services shall be subject to the surtax. In
1343 the case of utility services billed after the last day the
1344 surtax is in effect, the entire amount of the charge on said



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1345 items shall not be subject to the surtax. "Utility service," as
1346 used in this section, does not include any communications
1347 services as defined in chapter 202.

1348 3. In the case of written contracts which are signed prior
1349 to the effective date of any such surtax for the construction of
1350 improvements to real property or for remodeling of existing
1351 structures, the surtax shall be paid by the contractor
1352 responsible for the performance of the contract. However, the
1353 contractor may apply for one refund of any such surtax paid on
1354 materials necessary for the completion of the contract. Any
1355 application for refund shall be made no later than 15 months
1356 following initial imposition of the surtax in that county. The
1357 application for refund shall be in the manner prescribed by the
1358 department by rule. A complete application shall include proof
1359 of the written contract and of payment of the surtax. The
1360 application shall contain a sworn statement, signed by the
1361 applicant or its representative, attesting to the validity of
1362 the application. The department shall, within 30 days after
1363 approval of a complete application, certify to the county
1364 information necessary for issuance of a refund to the applicant.
1365 Counties are hereby authorized to issue refunds for this purpose
1366 and shall set aside from the proceeds of the surtax a sum
1367 sufficient to pay any refund lawfully due. Any person who
1368 fraudulently obtains or attempts to obtain a refund pursuant to
1369 this subparagraph, in addition to being liable for repayment of
1370 any refund fraudulently obtained plus a mandatory penalty of 100
1371 percent of the refund, is guilty of a felony of the third
1372 degree, punishable as provided in s. 775.082, s. 775.083, or s.
1373 775.084.



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1374 4. In the case of any vessel, railroad, or motor vehicle
1375 common carrier entitled to partial exemption from tax imposed
1376 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1377 basis for imposition of surtax shall be the same as provided in
1378 s. 212.08 and the ratio shall be applied each month to total
1379 purchases in this state of property qualified for proration
1380 which is delivered or sold in the taxing county to establish the
1381 portion used and consumed in intracounty movement and subject to
1382 surtax.

1383 (3) For the purpose of this section, a transaction shall be
1384 deemed to have occurred in a county imposing the surtax when:

1385 (a)1. The sale includes an item of tangible personal
1386 property, a service, or tangible personal property representing
1387 a service, and the item of tangible personal property, the
1388 service, or the tangible personal property representing the
1389 service is delivered within the county. If there is no
1390 reasonable evidence of delivery of a service, the sale of a
1391 service is deemed to occur in the county in which the purchaser
1392 accepts the bill of sale.

1393 2. The sale of any motor vehicle or mobile home of a class
1394 or type which is required to be registered in this state or in
1395 any other state shall be deemed to have occurred only in the
1396 county identified as the residence address of the purchaser on
1397 the registration or title document for such property.

1398 3. The sale of property under sub-subparagraph (2) (b) 1.b.
1399 is deemed to occur in the county where the purchaser resides, as
1400 identified on the registration or title documents for such
1401 property.

1402 Section 33. Paragraph (a) of subsection (4) of section



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1403 212.055, Florida Statutes, is amended to read:

1404 212.055 Discretionary sales surtaxes; legislative intent;
1405 authorization and use of proceeds.—It is the legislative intent
1406 that any authorization for imposition of a discretionary sales
1407 surtax shall be published in the Florida Statutes as a
1408 subsection of this section, irrespective of the duration of the
1409 levy. Each enactment shall specify the types of counties
1410 authorized to levy; the rate or rates which may be imposed; the
1411 maximum length of time the surtax may be imposed, if any; the
1412 procedure which must be followed to secure voter approval, if
1413 required; the purpose for which the proceeds may be expended;
1414 and such other requirements as the Legislature may provide.
1415 Taxable transactions and administrative procedures shall be as
1416 provided in s. 212.054.

1417 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1418 (a)1. The governing body in each county ~~that the government~~
1419 ~~of which is not consolidated with that of one or more~~
1420 ~~municipalities, which~~ has a population of at least 800,000
1421 residents and is not authorized to levy a surtax under
1422 subsection (5), may levy, pursuant to an ordinance either
1423 approved by an extraordinary vote of the governing body or
1424 conditioned to take effect only upon approval by a majority vote
1425 of the electors of the county voting in a referendum, a
1426 discretionary sales surtax at a rate that may not exceed 0.5
1427 percent.

1428 2. If the ordinance is conditioned on a referendum, a
1429 statement that includes a brief and general description of the
1430 purposes to be funded by the surtax and that conforms to the
1431 requirements of s. 101.161 shall be placed on the ballot by the



1432 governing body of the county. The following questions shall be
1433 placed on the ballot:

1434

1435 FOR THE. . . .CENTS TAX

1436 AGAINST THE. . . .CENTS TAX

1437

1438 3. The ordinance adopted by the governing body providing
1439 for the imposition of the surtax shall set forth a plan for
1440 providing health care services to qualified residents, as
1441 defined in subparagraph 4. Such plan and subsequent amendments
1442 to it shall fund a broad range of health care services for both
1443 indigent persons and the medically poor, including, but not
1444 limited to, primary care and preventive care as well as hospital
1445 care. The plan must also address the services to be provided by
1446 the Level I trauma center. It shall emphasize a continuity of
1447 care in the most cost-effective setting, taking into
1448 consideration both a high quality of care and geographic access.
1449 Where consistent with these objectives, it shall include,
1450 without limitation, services rendered by physicians, clinics,
1451 community hospitals, mental health centers, and alternative
1452 delivery sites, as well as at least one regional referral
1453 hospital where appropriate. It shall provide that agreements
1454 negotiated between the county and providers, including hospitals
1455 with a Level I trauma center, will include reimbursement
1456 methodologies that take into account the cost of services
1457 rendered to eligible patients, recognize hospitals that render a
1458 disproportionate share of indigent care, provide other
1459 incentives to promote the delivery of charity care, promote the
1460 advancement of technology in medical services, recognize the



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1461 level of responsiveness to medical needs in trauma cases, and
1462 require cost containment including, but not limited to, case
1463 management. It must also provide that any hospitals that are
1464 owned and operated by government entities on May 21, 1991, must,
1465 as a condition of receiving funds under this subsection, afford
1466 public access equal to that provided under s. 286.011 as to
1467 meetings of the governing board, the subject of which is
1468 budgeting resources for the rendition of charity care as that
1469 term is defined in the Florida Hospital Uniform Reporting System
1470 (FHURS) manual referenced in s. 408.07. The plan shall also
1471 include innovative health care programs that provide cost-
1472 effective alternatives to traditional methods of service
1473 delivery and funding.

1474 4. For the purpose of this paragraph, the term "qualified
1475 resident" means residents of the authorizing county who are:

1476 a. Qualified as indigent persons as certified by the
1477 authorizing county;

1478 b. Certified by the authorizing county as meeting the
1479 definition of the medically poor, defined as persons having
1480 insufficient income, resources, and assets to provide the needed
1481 medical care without using resources required to meet basic
1482 needs for shelter, food, clothing, and personal expenses; or not
1483 being eligible for any other state or federal program, or having
1484 medical needs that are not covered by any such program; or
1485 having insufficient third-party insurance coverage. In all
1486 cases, the authorizing county is intended to serve as the payor
1487 of last resort; or

1488 c. Participating in innovative, cost-effective programs
1489 approved by the authorizing county.



1490 5. Moneys collected pursuant to this paragraph remain the
1491 property of the state and shall be distributed by the Department
1492 of Revenue on a regular and periodic basis to the clerk of the
1493 circuit court as ex officio custodian of the funds of the
1494 authorizing county. The clerk of the circuit court shall:

1495 a. Maintain the moneys in an indigent health care trust
1496 fund;

1497 b. Invest any funds held on deposit in the trust fund
1498 pursuant to general law;

1499 c. Disburse the funds, including any interest earned, to
1500 any provider of health care services, as provided in
1501 subparagraphs 3. and 4., upon directive from the authorizing
1502 county. However, if a county has a population of at least
1503 800,000 residents and has levied the surtax authorized in this
1504 paragraph, notwithstanding any directive from the authorizing
1505 county, on October 1 of each calendar year, the clerk of the
1506 court shall issue a check in the amount of \$6.5 million to a
1507 hospital in its jurisdiction that has a Level I trauma center or
1508 shall issue a check in the amount of \$3.5 million to a hospital
1509 in its jurisdiction that has a Level I trauma center if that
1510 county enacts and implements a hospital lien law in accordance
1511 with chapter 98-499, Laws of Florida. The issuance of the checks
1512 on October 1 of each year is provided in recognition of the
1513 Level I trauma center status and shall be in addition to the
1514 base contract amount received during fiscal year 1999-2000 and
1515 any additional amount negotiated to the base contract. If the
1516 hospital receiving funds for its Level I trauma center status
1517 requests such funds to be used to generate federal matching
1518 funds under Medicaid, the clerk of the court shall instead issue



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1519 a check to the Agency for Health Care Administration to
1520 accomplish that purpose to the extent that it is allowed through
1521 the General Appropriations Act; and

1522 d. Prepare on a biennial basis an audit of the trust fund
1523 specified in sub-subparagraph a. Commencing February 1, 2004,
1524 such audit shall be delivered to the governing body and to the
1525 chair of the legislative delegation of each authorizing county.

1526 6. Notwithstanding any other provision of this section, a
1527 county shall not levy local option sales surtaxes authorized in
1528 this paragraph and subsections (2) and (3) in excess of a
1529 combined rate of 1 percent.

1530 Section 34. Paragraph (b) of subsection (1) and paragraph
1531 (b) of subsection (4) of section 212.11, Florida Statutes, are
1532 amended to read:

1533 212.11 Tax returns and regulations.—

1534 (1)

1535 (b)1. For the purpose of ascertaining the amount of tax
1536 payable under this chapter, it shall be the duty of all dealers
1537 to file a return and remit the tax, on or before the 20th day of
1538 the month, to the department, upon forms prepared and furnished
1539 by it or in a format prescribed by it. Such return must show the
1540 rentals, admissions, gross sales, or purchases, as the case may
1541 be, arising from all leases, rentals, admissions, sales, or
1542 purchases taxable under this chapter during the preceding
1543 calendar month.

1544 2. Notwithstanding subparagraph 1. and in addition to any
1545 extension or waiver ordered pursuant to s. 213.055, a dealer is
1546 granted an automatic 10-calendar-day extension after the due
1547 date for filing a return and remitting the tax if all of the



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1548 following conditions are met:

1549 a. The Governor has ordered or proclaimed a declaration of
1550 a state of emergency pursuant to s. 252.36.

1551 b. The declaration is the first declaration for the event
1552 giving rise to the state of emergency or expands the counties
1553 covered by the initial state of emergency without extending or
1554 renewing the period of time covered by the first declaration of
1555 a state of emergency.

1556 c. The first day of the period covered by the first
1557 declaration for the event giving rise to the state of emergency
1558 is within 5 business days before the 20th day of the month.

1559 (4)

1560 (b)1. The amount of any estimated tax shall be due,
1561 payable, and remitted by electronic funds transfer by the 20th
1562 day of the month for which it is estimated. The difference
1563 between the amount of estimated tax paid and the actual amount
1564 of tax due under this chapter for such month shall be due and
1565 payable by the first day of the following month and remitted by
1566 electronic funds transfer by the 20th day thereof.

1567 2. Notwithstanding subparagraph 1. and in addition to any
1568 extension or waiver ordered pursuant to s. 213.055, a dealer
1569 with a certificate of registration issued under s. 212.18 to
1570 engage in or conduct business in a county to which an emergency
1571 declaration applies in sub-subparagraph b. is granted an
1572 automatic 10-calendar-day extension after the due date for
1573 filing a return and remitting the tax if all of the following
1574 conditions are met:

1575 a. The Governor has ordered or proclaimed a declaration of
1576 a state of emergency pursuant to s. 252.36.



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1577 b. The declaration is the first declaration for the event
1578 giving rise to the state of emergency or expands the counties
1579 covered by the initial state of emergency without extending or
1580 renewing the period of time covered by the first declaration of
1581 a state of emergency.

1582 c. The first day of the period covered by the first
1583 declaration for the event giving rise to the state of emergency
1584 is within 5 business days before the 20th day of the month.

1585 Section 35. Effective January 1, 2025, paragraph (a) of
1586 subsection (1) of section 212.12, Florida Statutes, is amended
1587 to read:

1588 212.12 Dealer's credit for collecting tax; penalties for
1589 noncompliance; powers of Department of Revenue in dealing with
1590 delinquents; rounding; records required.—

1591 (1) (a) Notwithstanding any other law and for the purpose of
1592 compensating persons granting licenses for and the lessors of
1593 real and personal property taxed hereunder, for the purpose of
1594 compensating dealers in tangible personal property, for the
1595 purpose of compensating dealers providing communication services
1596 and taxable services, for the purpose of compensating owners of
1597 places where admissions are collected, and for the purpose of
1598 compensating remitters of any taxes or fees reported on the same
1599 documents utilized for the sales and use tax, as compensation
1600 for the keeping of prescribed records, filing timely tax
1601 returns, and the proper accounting and remitting of taxes by
1602 them, such seller, person, lessor, dealer, owner, and remitter
1603 who files the return required pursuant to s. 212.11 only by
1604 electronic means and who pays the amount due on such return only
1605 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the



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1606 amount of the tax due, accounted for, and remitted to the
1607 department in the form of a deduction. However, if the amount of
1608 the tax due and remitted to the department by electronic means
1609 for the reporting period is less than \$45, the allowance is
1610 limited to the amount of tax due exceeds \$1,200, an allowance is
1611 not allowed for all amounts in excess of \$1,200. For purposes of
1612 this paragraph, the term "electronic means" has the same meaning
1613 as provided in s. 213.755(2)(c).

1614 Section 36. Paragraph (d) of subsection (6) of section
1615 212.20, Florida Statutes, is amended to read:

1616 212.20 Funds collected, disposition; additional powers of
1617 department; operational expense; refund of taxes adjudicated
1618 unconstitutionally collected.—

1619 (6) Distribution of all proceeds under this chapter and ss.
1620 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1621 (d) The proceeds of all other taxes and fees imposed
1622 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1623 and (2)(b) shall be distributed as follows:

1624 1. In any fiscal year, the greater of \$500 million, minus
1625 an amount equal to 4.6 percent of the proceeds of the taxes
1626 collected pursuant to chapter 201, or 5.2 percent of all other
1627 taxes and fees imposed pursuant to this chapter or remitted
1628 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1629 monthly installments into the General Revenue Fund.

1630 2. After the distribution under subparagraph 1., 8.9744
1631 percent of the amount remitted by a sales tax dealer located
1632 within a participating county pursuant to s. 218.61 shall be
1633 transferred into the Local Government Half-cent Sales Tax
1634 Clearing Trust Fund. Beginning July 1, 2003, the amount to be



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1635 transferred shall be reduced by 0.1 percent, and the department
1636 shall distribute this amount to the Public Employees Relations
1637 Commission Trust Fund less \$5,000 each month, which shall be
1638 added to the amount calculated in subparagraph 3. and
1639 distributed accordingly.

1640 3. After the distribution under subparagraphs 1. and 2.,
1641 0.0966 percent shall be transferred to the Local Government
1642 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1643 to s. 218.65.

1644 4. After the distributions under subparagraphs 1., 2., and
1645 3., 2.0810 percent of the available proceeds shall be
1646 transferred monthly to the Revenue Sharing Trust Fund for
1647 Counties pursuant to s. 218.215.

1648 5. After the distributions under subparagraphs 1., 2., and
1649 3., 1.3653 percent of the available proceeds shall be
1650 transferred monthly to the Revenue Sharing Trust Fund for
1651 Municipalities pursuant to s. 218.215. If the total revenue to
1652 be distributed pursuant to this subparagraph is at least as
1653 great as the amount due from the Revenue Sharing Trust Fund for
1654 Municipalities and the former Municipal Financial Assistance
1655 Trust Fund in state fiscal year 1999-2000, no municipality shall
1656 receive less than the amount due from the Revenue Sharing Trust
1657 Fund for Municipalities and the former Municipal Financial
1658 Assistance Trust Fund in state fiscal year 1999-2000. If the
1659 total proceeds to be distributed are less than the amount
1660 received in combination from the Revenue Sharing Trust Fund for
1661 Municipalities and the former Municipal Financial Assistance
1662 Trust Fund in state fiscal year 1999-2000, each municipality
1663 shall receive an amount proportionate to the amount it was due



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1664 in state fiscal year 1999-2000.

1665 6. Of the remaining proceeds:

1666 a. In each fiscal year, the sum of \$29,915,500 shall be
1667 divided into as many equal parts as there are counties in the
1668 state, and one part shall be distributed to each county. The
1669 distribution among the several counties must begin each fiscal
1670 year on or before January 5th and continue monthly for a total
1671 of 4 months. If a local or special law required that any moneys
1672 accruing to a county in fiscal year 1999-2000 under the then-
1673 existing provisions of s. 550.135 be paid directly to the
1674 district school board, special district, or a municipal
1675 government, such payment must continue until the local or
1676 special law is amended or repealed. The state covenants with
1677 holders of bonds or other instruments of indebtedness issued by
1678 local governments, special districts, or district school boards
1679 before July 1, 2000, that it is not the intent of this
1680 subparagraph to adversely affect the rights of those holders or
1681 relieve local governments, special districts, or district school
1682 boards of the duty to meet their obligations as a result of
1683 previous pledges or assignments or trusts entered into which
1684 obligated funds received from the distribution to county
1685 governments under then-existing s. 550.135. This distribution
1686 specifically is in lieu of funds distributed under s. 550.135
1687 before July 1, 2000.

1688 b. The department shall distribute \$166,667 monthly to each
1689 applicant certified as a facility for a new or retained
1690 professional sports franchise pursuant to s. 288.1162. Up to
1691 \$41,667 shall be distributed monthly by the department to each
1692 certified applicant as defined in s. 288.11621 for a facility



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1693 for a spring training franchise. However, not more than \$416,670
1694 may be distributed monthly in the aggregate to all certified
1695 applicants for facilities for spring training franchises.
1696 Distributions begin 60 days after such certification and
1697 continue for not more than 30 years, except as otherwise
1698 provided in s. 288.11621. A certified applicant identified in
1699 this sub-subparagraph may not receive more in distributions than
1700 expended by the applicant for the public purposes provided in s.
1701 288.1162(5) or s. 288.11621(3).

1702 c. The department shall distribute up to \$83,333 monthly to
1703 each certified applicant as defined in s. 288.11631 for a
1704 facility used by a single spring training franchise, or up to
1705 \$166,667 monthly to each certified applicant as defined in s.
1706 288.11631 for a facility used by more than one spring training
1707 franchise. Monthly distributions begin 60 days after such
1708 certification or July 1, 2016, whichever is later, and continue
1709 for not more than 20 years to each certified applicant as
1710 defined in s. 288.11631 for a facility used by a single spring
1711 training franchise or not more than 25 years to each certified
1712 applicant as defined in s. 288.11631 for a facility used by more
1713 than one spring training franchise. A certified applicant
1714 identified in this sub-subparagraph may not receive more in
1715 distributions than expended by the applicant for the public
1716 purposes provided in s. 288.11631(3).

1717 d. The department shall distribute \$15,333 monthly to the
1718 State Transportation Trust Fund.

1719 e.(I) On or before July 25, 2021, August 25, 2021, and
1720 September 25, 2021, the department shall distribute \$324,533,334
1721 in each of those months to the Unemployment Compensation Trust



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1722 Fund, less an adjustment for refunds issued from the General
1723 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1724 distribution. The adjustments made by the department to the
1725 total distributions shall be equal to the total refunds made
1726 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1727 subtracted from any single distribution exceeds the
1728 distribution, the department may not make that distribution and
1729 must subtract the remaining balance from the next distribution.

1730 (II) Beginning July 2022, and on or before the 25th day of
1731 each month, the department shall distribute \$90 million monthly
1732 to the Unemployment Compensation Trust Fund.

1733 (III) If the ending balance of the Unemployment
1734 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1735 of any month, as determined from United States Department of the
1736 Treasury data, the Office of Economic and Demographic Research
1737 shall certify to the department that the ending balance of the
1738 trust fund exceeds such amount.

1739 (IV) This sub-subparagraph is repealed, and the department
1740 shall end monthly distributions under sub-sub-subparagraph (II),
1741 on the date the department receives certification under sub-sub-
1742 subparagraph (III).

1743 f. Beginning July 1, 2023, in each fiscal year, the
1744 department shall distribute \$27.5 million to the Florida
1745 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1746 for further distribution in accordance with s. 571.265. ~~This~~
1747 ~~sub-subparagraph is repealed June 30, 2025.~~

1748 7. All other proceeds must remain in the General Revenue
1749 Fund.

1750 Section 37. Subsection (11) is added to section 213.21,



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1751 Florida Statutes, to read:
1752 213.21 Informal conferences; compromises.—
1753 (11) (a) The department may consider a request to settle or
1754 compromise any tax, interest, penalty, or other liability under
1755 this section after the time to challenge an assessment or a
1756 denial of a refund under s. 72.011 has expired if the taxpayer
1757 demonstrates that the failure to initiate a timely challenge was
1758 due to any of the following:
1759 1. The death or life-threatening injury or illness of:
1760 a. The taxpayer;
1761 b. An immediate family member of the taxpayer; or
1762 c. An individual with substantial responsibility for the
1763 management or control of the taxpayer.
1764 2. An act of war or terrorism.
1765 3. A natural disaster, fire, or other catastrophic loss.
1766 (b) The department may not consider a request received more
1767 than 180 days after the time has expired for contesting it under
1768 s. 72.011.
1769 (c) Any decision by the department regarding a taxpayer's
1770 request to compromise or settle a liability under this
1771 subsection is not subject to review under chapter 120.
1772 Section 38. Subsections (1), (3), and (6) of section
1773 213.67, Florida Statutes, are amended to read:
1774 213.67 Garnishment.—
1775 (1) If a person is delinquent in the payment of any taxes,
1776 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
1777 department, the executive director or his or her designee may
1778 give notice of the amount of such delinquency by registered
1779 mail, by personal service, or by electronic means, including,



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1780 but not limited to, facsimile transmissions, electronic data
1781 interchange, or use of the Internet, to all persons having in
1782 their possession or under their control any credits or personal
1783 property, exclusive of wages, belonging to the delinquent
1784 taxpayer, or owing any debts to such delinquent taxpayer at the
1785 time of receipt by them of such notice. Thereafter, any person
1786 ~~who has been~~ notified may not transfer or make any other
1787 disposition of such credits, other personal property, or debts
1788 until the executive director or his or her designee consents to
1789 a transfer or disposition or until 60 days after the receipt of
1790 such notice. However, the credits, other personal property, or
1791 debts that exceed the delinquent amount stipulated in the notice
1792 are not subject to this section, wherever held, if the taxpayer
1793 does not have a prior history of tax delinquencies. If during
1794 the effective period of the notice to withhold, any person so
1795 notified makes any transfer or disposition of the property or
1796 debts required to be withheld under this section, he or she is
1797 liable to the state for any indebtedness owed to the department
1798 by the person with respect to whose obligation the notice was
1799 given to the extent of the value of the property or the amount
1800 of the debts thus transferred or paid if, solely by reason of
1801 such transfer or disposition, the state is unable to recover the
1802 indebtedness of the person with respect to whose obligation the
1803 notice was given. If the delinquent taxpayer contests the
1804 intended levy in circuit court or under chapter 120, the notice
1805 under this section remains effective until that final resolution
1806 of the contest. Any financial institution receiving such notice
1807 maintains ~~will maintain~~ a right of setoff for any transaction
1808 involving a debit card occurring on or before the date of



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1809 receipt of such notice.

1810 (3) During the last 30 days of the 60-day period set forth
1811 in subsection (1), the executive director or his or her designee
1812 may levy upon such credits, other personal property, or debts.
1813 The levy must be accomplished by delivery of a notice of levy by
1814 registered mail, by personal service, or by electronic means,
1815 including, but not limited to, facsimile transmission or an
1816 electronic data exchange process using a web interface. Upon
1817 receipt of the notice of levy, ~~which~~ the person possessing the
1818 credits, other personal property, or debts must ~~shall~~ transfer
1819 them to the department or pay to the department the amount owed
1820 to the delinquent taxpayer.

1821 (6) (a) Levy may be made under subsection (3) upon credits,
1822 other personal property, or debt of any person with respect to
1823 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
1824 fees authorized by law only after the executive director or his
1825 or her designee has notified such person in writing of the
1826 intention to make such levy.

1827 (b) No less than 30 days before the day of the levy, the
1828 notice of intent to levy required under paragraph (a) must ~~shall~~
1829 be given in person or sent by certified or registered mail to
1830 the person's last known address.

1831 (c) The notice required in paragraph (a) must include a
1832 brief statement that sets forth in simple and nontechnical
1833 terms:

1834 1. The provisions of this section relating to levy and sale
1835 of property;

1836 2. The procedures applicable to the levy under this
1837 section;



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1838 3. The administrative and judicial appeals available to the
1839 taxpayer with respect to such levy and sale, and the procedures
1840 relating to such appeals; and

1841 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers
1842 which could prevent levy on the property.

1843 Section 39. Subsection (8) of section 220.02, Florida
1844 Statutes, is amended to read:

1845 220.02 Legislative intent.—

1846 (8) It is the intent of the Legislature that credits
1847 against either the corporate income tax or the franchise tax be
1848 applied in the following order: those enumerated in s. 631.828,
1849 those enumerated in s. 220.191, those enumerated in s. 220.181,
1850 those enumerated in s. 220.183, those enumerated in s. 220.182,
1851 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1852 those enumerated in s. 220.184, those enumerated in s. 220.186,
1853 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1854 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1855 those enumerated in s. 220.1876, those enumerated in s.
1856 220.1877, those enumerated in s. 220.1878, those enumerated in
1857 s. 220.193, those enumerated in former s. 288.9916, those
1858 enumerated in former s. 220.1899, those enumerated in former s.
1859 220.194, those enumerated in s. 220.196, those enumerated in s.
1860 220.198, those enumerated in s. 220.1915, those enumerated in s.
1861 220.199, ~~and~~ those enumerated in s. 220.1991, and those
1862 enumerated in s. 220.1992.

1863 Section 40. Effective upon this act becoming a law,
1864 paragraph (n) of subsection (1) and paragraph (c) of subsection
1865 (2) of section 220.03, Florida Statutes, are amended to read:

1866 220.03 Definitions.—



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1867 (1) SPECIFIC TERMS.—When used in this code, and when not
1868 otherwise distinctly expressed or manifestly incompatible with
1869 the intent thereof, the following terms shall have the following
1870 meanings:

1871 (n) “Internal Revenue Code” means the United States
1872 Internal Revenue Code of 1986, as amended and in effect on
1873 January 1, 2024 ~~2023~~, except as provided in subsection (3).

1874 (2) DEFINITIONAL RULES.—When used in this code and neither
1875 otherwise distinctly expressed nor manifestly incompatible with
1876 the intent thereof:

1877 (c) Any term used in this code has the same meaning as when
1878 used in a comparable context in the Internal Revenue Code and
1879 other statutes of the United States relating to federal income
1880 taxes, as such code and statutes are in effect on January 1,
1881 2024 ~~2023~~. However, if subsection (3) is implemented, the
1882 meaning of a term shall be taken at the time the term is applied
1883 under this code.

1884 Section 41. (1) The amendment made by this act to s.
1885 220.03, Florida Statutes, operates retroactively to January 1,
1886 2024.

1887 (2) This section shall take effect upon becoming a law.

1888 Section 42. Paragraph (b) of subsection (1) and subsections
1889 (3) and (4) of section 220.1915, Florida Statutes, are amended
1890 to read:

1891 220.1915 Credit for qualified railroad reconstruction or
1892 replacement expenditures.—

1893 (1) For purposes of this section:

1894 (b) “Qualifying railroad” means any ~~taxpayer that was a~~
1895 Class II or Class III railroad operating in this state on the



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1896 last day of the taxable year for which the credit is claimed,
1897 pursuant to the classifications in effect for that year as set
1898 by the United States Surface Transportation Board or its
1899 successor.

1900 (3) (a) A qualifying railroad must submit to the department
1901 ~~with its return~~ an application including any documentation or
1902 information required by the department to demonstrate
1903 eligibility for the credit allowed under this section. The
1904 application may be submitted no later than 120 days following
1905 the conclusion of the taxable year in which qualified
1906 expenditures were incurred.

1907 ~~(b) If the qualifying railroad is not a taxpayer under this~~
1908 ~~chapter, the qualifying railroad must submit the required~~
1909 ~~application including any documentation or information required~~
1910 ~~by the department directly to the department no later than May 1~~
1911 ~~of the calendar year following the year in which the qualified~~
1912 ~~expenditures were made, in accordance with rules adopted by the~~
1913 ~~department.~~

1914 ~~(c)~~ The qualifying railroad must include an affidavit
1915 certifying that all information contained in the application is
1916 true and correct, and supporting documentation must include any
1917 relevant information, as determined by the department, to verify
1918 eligibility of qualified expenditures made in this state for the
1919 credit allowed under this section. The supporting documentation
1920 must include, but is not limited to, the following:

- 1921 1. The number of track miles owned or leased in this state
1922 by the qualifying railroad;
1923 2. A description of qualified expenditures; and
1924 3. Financial records necessary to verify the accuracy of



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1925 ~~the information submitted pursuant to this subsection a copy of~~
1926 ~~any Internal Revenue Service Form 8900, or its equivalent, if~~
1927 ~~such documentation was filed with the Internal Revenue Service~~
1928 ~~for any credit under 26 U.S.C. s. 45G for which the federal~~
1929 ~~credit related in whole or in part to the qualified expenditures~~
1930 ~~in this state for which the credit is sought.~~

1931 ~~(d) If the qualifying railroad is a taxpayer under this~~
1932 ~~chapter and the credit earned exceeds the taxpayer's liability~~
1933 ~~under this chapter for that year, or if the qualifying railroad~~
1934 ~~is not a taxpayer under this chapter,~~

1935 (c) The department must issue a letter to the qualifying
1936 railroad within 45 ~~30~~ days after receipt of the completed
1937 application indicating the amount of the approved credit
1938 ~~available for carryover or transfer in accordance with~~
1939 ~~subsection (4).~~

1940 (d) ~~(e)~~ The department may consult with the Department of
1941 Transportation regarding the qualifications, ownership, or
1942 classification of any qualifying railroad applying for a credit
1943 under this section. The Department of Transportation shall
1944 provide technical assistance, when requested by the department,
1945 on any technical audits performed pursuant to this section.

1946 (4) (a) If the credit granted under this section is not
1947 fully used in the any one taxable year in which the credit is
1948 earned because of insufficient tax liability on the part of the
1949 qualifying railroad, ~~or because the qualifying railroad is not~~
1950 ~~subject to tax under this chapter,~~ the unused amount may be
1951 carried forward for a period not to exceed 5 taxable years or
1952 the qualifying railroad may transfer all or a portion of the tax
1953 credit earned ~~may be transferred~~ in accordance with paragraph



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1954 (b). The carryover or transferred credit may be used in the
1955 taxable year in which the credit is earned or any of the 5
1956 subsequent taxable years, when the tax imposed by this chapter
1957 for that taxable year exceeds the credit for which the
1958 qualifying railroad or transferee under paragraph (b) is
1959 eligible in that taxable year under this subsection, after
1960 applying the other credits and unused carryovers in the order
1961 provided by s. 220.02(8).

1962 (b)1. The credit under this section may be transferred:

1963 a. By written agreement to a taxpayer subject to the tax
1964 under this chapter ~~and that either transports property using the~~
1965 ~~rail facilities of the qualifying railroad or furnishes~~
1966 ~~railroad-related property or services to any railroad operating~~
1967 ~~in this state, or is a railroad, as those terms are defined in~~
1968 ~~26 C.F.R. s. 1.45G-1(b); and~~

1969 b. At any time during the 5 taxable years following the
1970 taxable year the credit was originally earned by the qualifying
1971 railroad.

1972 2. The written agreement required for transfer under this
1973 paragraph shall:

1974 a. Be filed jointly by the qualifying railroad and the
1975 transferee with the department within 30 days after the
1976 transfer, in accordance with rules adopted by the department;
1977 and

1978 b. Contain all of the following information: the name,
1979 address, and taxpayer identification number for the qualifying
1980 railroad and the transferee; the amount of the credit being
1981 transferred; the taxable year in which the credit was originally
1982 earned by the qualifying railroad; and the remaining taxable



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1983 years for which the credit may be claimed.

1984 Section 43. Section 220.1992, Florida Statutes, is created
1985 to read:

1986 220.1992 Individuals with Unique Abilities Tax Credit
1987 Program.—

1988 (1) For purposes of this section, the term:

1989 (a) "Qualified employee" means an individual who has a
1990 disability, as that term is defined in s. 413.801, and has been
1991 employed for at least 6 months by a qualified taxpayer.

1992 (b) "Qualified taxpayer" means a taxpayer who employs a
1993 qualified employee at a business located in this state.

1994 (2) For a taxable year beginning on or after January 1,
1995 2024, a qualified taxpayer is eligible for a credit against the
1996 tax imposed by this chapter in an amount up to \$1,000 for each
1997 qualified employee such taxpayer employed during the taxable
1998 year. The tax credit shall equal one dollar for each hour the
1999 qualified employee worked during the taxable year, up to 1,000
2000 hours.

2001 (3) (a) The department may adopt rules governing the manner
2002 and form of applications for the tax credit and establishing
2003 requirements for the proper administration of the tax credit.
2004 The form must include an affidavit certifying that all
2005 information contained within the application is true and correct
2006 and must require the taxpayer to specify the number of qualified
2007 employees for whom a credit under this section is being claimed
2008 and the number of hours each qualified employee worked during
2009 the taxable year.

2010 (b) The department must approve the tax credit prior to the
2011 taxpayer taking the credit on a return. The department must



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2012 approve credits on a first-come, first-served basis. If the
2013 department determines that an application is incomplete, the
2014 department shall notify the taxpayer in writing and the taxpayer
2015 shall have 30 days after receiving such notification to correct
2016 any deficiency. If corrected in a timely manner, the application
2017 must be deemed completed as of the date the application was
2018 first submitted.

2019 (c) A taxpayer may not claim a tax credit of more than
2020 \$10,000 under this section in any one taxable year.

2021 (d) A taxpayer may carry forward any unused portion of a
2022 tax credit under this section for up to 5 taxable years. The
2023 carryover may be used in a subsequent year when the tax imposed
2024 by this chapter for such year exceeds the credit for such year
2025 under this section after applying the other credits and unused
2026 credit carryovers in the order provided in s. 220.02(8).

2027 (4) The combined total amount of tax credits which may be
2028 granted under this section is \$5 million in each of state fiscal
2029 years 2024-2025, 2025-2026, and 2026-2027.

2030 (5) The department may consult with the Department of
2031 Commerce and the Agency for Persons with Disabilities to
2032 determine if an individual is a qualified employee. The
2033 Department of Commerce and the Agency for Persons with
2034 Disabilities shall provide technical assistance, when requested
2035 by the department, on any such question.

2036 Section 44. Present paragraphs (c) and (d) of subsection
2037 (2) of section 220.222, Florida Statutes, are redesignated as
2038 paragraphs (d) and (e), respectively, and a new paragraph (c) is
2039 added to that subsection, to read:

2040 220.222 Returns; time and place for filing.-



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2041 (2)
2042 (c) When a taxpayer has been granted an extension or
2043 extensions of time within which to file its federal income tax
2044 return for any taxable year due to a federally declared disaster
2045 that included locations within this state, and if the
2046 requirements of s. 220.32 are met, the due date of the return
2047 required under this code is automatically extended to 15
2048 calendar days after the due date for such taxpayer's federal
2049 income tax return, including any extensions provided for such
2050 return for a federally declared disaster. Nothing in this
2051 paragraph affects the authority of the executive director to
2052 order an extension or waiver pursuant to s. 213.055(2).

2053 Section 45. Subsection (2) and paragraphs (a) and (b) of
2054 subsection (5) of section 402.62, Florida Statutes, are amended
2055 to read:

2056 402.62 Strong Families Tax Credit.—

2057 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2058 (a) The Department of Children and Families shall designate
2059 as an eligible charitable organization an organization that
2060 meets all of the following requirements:

2061 1. Is exempt from federal income taxation under s.
2062 501(c)(3) of the Internal Revenue Code.

2063 2. Is a Florida entity formed under chapter 605, chapter
2064 607, or chapter 617 and whose principal office is located in
2065 this state.

2066 3. Receives referrals from Department of Children and
2067 Families child protective investigators to provide direct
2068 services and support to at-risk children and families.

2069 4. Provides services to:



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2070 a. Prevent child abuse, neglect, abandonment, or
2071 exploitation;

2072 b. Assist fathers in learning and improving parenting
2073 skills or to engage absent fathers in being more engaged in
2074 their children's lives;

2075 c. ~~Provide books to the homes of children eligible for a
2076 federal free or reduced price meals program or those testing
2077 below grade level in kindergarten through grade 5;~~

2078 ~~d.~~ Assist families with children who have a chronic illness
2079 or a physical, intellectual, developmental, or emotional
2080 disability; or

2081 ~~d.e.~~ Provide workforce development services to families of
2082 children eligible for a federal free or reduced-price meals
2083 program.

2084 ~~5.4.~~ Provides to the Department of Children and Families
2085 accurate information, including, at a minimum, a description of
2086 the services provided by the organization which are eligible for
2087 funding under this section; the total number of individuals
2088 served through those services during the last calendar year and
2089 the number served during the last calendar year using funding
2090 under this section; basic financial information regarding the
2091 organization and services eligible for funding under this
2092 section; outcomes for such services; and contact information for
2093 the organization.

2094 ~~6.5.~~ Annually submits a statement, signed under penalty of
2095 perjury by a current officer of the organization, that the
2096 organization meets all criteria to qualify as an eligible
2097 charitable organization, has fulfilled responsibilities under
2098 this section for the previous fiscal year if the organization



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2099 received any funding through this credit during the previous
2100 year, and intends to fulfill its responsibilities during the
2101 upcoming year.

2102 ~~7.6.~~ Provides any documentation requested by the Department
2103 of Children and Families to verify eligibility as an eligible
2104 charitable organization or compliance with this section.

2105 (b) The Department of Children and Families may not
2106 designate as an eligible charitable organization an organization
2107 that:

2108 1. Provides abortions or pays for or provides coverage for
2109 abortions; or

2110 2. Has received more than 50 percent of its total annual
2111 revenue from a federal, state, or local governmental agency ~~the~~
2112 ~~Department of Children and Families~~, either directly or via a
2113 contractor of such an agency ~~the department~~, in the prior fiscal
2114 year.

2115 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2116 AND LIMITATIONS.—

2117 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
2118 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2119 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an
2120 application to the Department of Revenue for a tax credit or
2121 credits to be taken under one or more of s. 211.0253, s.
2122 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
2123 at 9 a.m. on the first day of the calendar year that is not a
2124 Saturday, Sunday, or legal holiday.

2125 1. The taxpayer shall specify in the application each tax
2126 for which the taxpayer requests a credit and the applicable
2127 taxable year for a credit under s. 220.1877 or s. 624.51057 or



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2128 the applicable state fiscal year for a credit under s. 211.0253,
2129 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
2130 taxpayer may apply for a credit to be used for a prior taxable
2131 year before the date the taxpayer is required to file a return
2132 for that year pursuant to s. 220.222. For purposes of s.
2133 624.51057, a taxpayer may apply for a credit to be used for a
2134 prior taxable year before the date the taxpayer is required to
2135 file a return for that prior taxable year pursuant to ss.
2136 624.509 and 624.5092. The application must specify the eligible
2137 charitable organization to which the proposed contribution will
2138 be made. The Department of Revenue shall approve tax credits on
2139 a first-come, first-served basis and must obtain the division's
2140 approval before approving a tax credit under s. 561.1213.

2141 2. Within 10 days after approving or denying an
2142 application, the Department of Revenue shall provide a copy of
2143 its approval or denial letter to the eligible charitable
2144 organization specified by the taxpayer in the application.

2145 Section 46. For the \$20 million in additional credit under
2146 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
2147 pursuant to changes made by this act, a taxpayer may submit an
2148 application to the Department of Revenue beginning at 9 a.m. on
2149 July 1, 2024.

2150 Section 47. Present paragraph (b) of subsection (1) of
2151 section 561.121, Florida Statutes, is redesignated as paragraph
2152 (c), and a new paragraph (b) is added to that subsection, to
2153 read:

2154 561.121 Deposit of revenue.—

2155 (1) All state funds collected pursuant to ss. 563.05,
2156 564.06, 565.02(9), and 565.12 shall be paid into the State



2157 Treasury and disbursed in the following manner:
2158 (b) After the required distribution to the Alcoholic
2159 Beverage and Tobacco Trust Fund pursuant to paragraph (a),
2160 \$416,667 shall be distributed monthly to each of the following:
2161 1. The University of Miami Sylvester Comprehensive Cancer
2162 Center;
2163 2. The University of Florida Health Shands Cancer Center;
2164 and
2165 3. The Mayo Clinic Comprehensive Cancer Center in
2166 Jacksonville.

2167
2168 These funds are appropriated monthly, to be used for lawful
2169 purposes, including constructing, furnishing, equipping,
2170 financing, operating, and maintaining cancer research and
2171 clinical and related facilities, and furnishing, equipping,
2172 operating, and maintaining other properties owned or leased by
2173 the University of Miami Sylvester Comprehensive Cancer Center,
2174 the University of Florida Health Shands Cancer Center, and the
2175 Mayo Clinic Comprehensive Cancer Center in Jacksonville. This
2176 paragraph is repealed June 30, 2054.

2177 Section 48. Notwithstanding the expiration date in section
2178 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
2179 Statutes, is reenacted to read:

2180 571.26 Florida Agricultural Promotional Campaign Trust
2181 Fund.—There is hereby created the Florida Agricultural
2182 Promotional Campaign Trust Fund within the Department of
2183 Agriculture and Consumer Services to receive all moneys related
2184 to the Florida Agricultural Promotional Campaign. Moneys
2185 deposited in the trust fund shall be appropriated for the sole



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2186 purpose of implementing the Florida Agricultural Promotional
2187 Campaign, except for money deposited in the trust fund pursuant
2188 to s. 212.20(6)(d)6.h., which shall be held separately and used
2189 solely for the purposes identified in s. 571.265.

2190 Section 49. Section 41 of chapter 2023-157, Laws of
2191 Florida, is repealed.

2192 Section 50. Subsection (5) of section 571.265, Florida
2193 Statutes, is amended to read:

2194 571.265 Promotion of Florida thoroughbred breeding and of
2195 thoroughbred racing at Florida thoroughbred tracks; distribution
2196 of funds.—

2197 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
2198 ~~and saved from repeal by the Legislature.~~

2199 Section 51. Section 624.5108, Florida Statutes, is created
2200 to read:

2201 624.5108 Property insurance discount to policyholders;
2202 insurance premium deduction; insurer credit for deductions.—

2203 (1) An insurer must deduct the following amounts from the
2204 total charged for the following policies:

2205 (a) For a policy providing residential coverage of \$750,000
2206 or less on a dwelling, an amount equal to 1.75 percent of the
2207 premium, as defined in s. 627.403. For the purposes of this
2208 section, residential coverage excludes tenant coverage.

2209 (b) For a policy providing residential coverage of \$750,000
2210 or less on a dwelling, the amount charged for the State Fire
2211 Marshal regulatory assessment under s. 624.515.

2212 (c) For a policy providing residential coverage of \$750,000
2213 or less on a dwelling, the amount of assessment levied pursuant
2214 to s. 631.57(3)(a) and (e).



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2215 (d) For a policy, contract, or endorsement providing
2216 personal or commercial lines coverage for the peril of flood or
2217 excess coverage for the peril of flood on any structure or the
2218 contents of personal property contained therein, an amount equal
2219 to 1.75 percent of the premium, as defined in s. 627.403. As
2220 used in this paragraph, the term "flood" has the same meaning as
2221 provided in s. 627.715(1) (b).

2222 (2) The deductions under this section apply to policies
2223 that provide coverage for a 12-month period with an effective
2224 date between October 1, 2024, and September 30, 2025. The
2225 deductions amount must be separately stated on the policy
2226 declarations page.

2227 (3) When reporting policy premiums for purposes of
2228 computing taxes levied under s. 624.509, full policy premium
2229 value must be reported prior to application of deductions under
2230 this section.

2231 (4) For the taxable years beginning on January 1, 2024, and
2232 January 1, 2025, there is allowed a credit of 100 percent of the
2233 amount of deductions provided to policyholders pursuant to
2234 subsection (1) against any tax due under s. 624.509(1) after all
2235 other credits and deductions have been taken in the order
2236 provided in s. 624.509(7).

2237 (5) An insurer claiming a credit against premium tax
2238 liability under this section is not required to pay any
2239 additional retaliatory tax levied under s. 624.5091 as a result
2240 of claiming such credit. Section 624.5091 does not limit the
2241 credit available to insurers in any manner.

2242 (6) If the credit provided for under subsection (4) is not
2243 fully used in any one taxable year because of insufficient tax



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2244 liability, the unused amount may be carried forward for a period
2245 not to exceed 5 years.

2246 (7) Every insurer required to provide a premium deduction
2247 under this section must include all of the following information
2248 with its quarterly and annual statements under s. 624.424:

2249 (a) The number of policies that received a deduction under
2250 this section during the period covered by the statement.

2251 (b) The total amount of deductions provided by the insurer
2252 during the period covered by the statement.

2253 (c) The total premium related to insurance policies
2254 providing residential coverage of \$750,000 or less on a
2255 dwelling.

2256 (8) The office must include the same information required
2257 under subsection (7) in the reports required under s. 624.315.

2258 (9) In addition to its existing audit and investigation
2259 authority, the department may perform any additional financial
2260 and technical audits and investigations, including examining the
2261 accounts, books, and records of an insurer claiming a credit
2262 under subsection (4), which are necessary to verify the
2263 information included in the tax return and to ensure compliance
2264 with this section. The office shall provide technical assistance
2265 when requested by the Department of Revenue on any technical
2266 audits or examinations performed pursuant to this section.

2267 (10) In addition to its existing examination authority and
2268 duties under s. 624.316, the office shall examine the
2269 information required to be reported under subsection (7) and
2270 shall take corrective measures as provided in ss. 624.310(5) and
2271 624.4211 for any insurer not in compliance with this section.

2272 (11) The Department of Revenue and the office are



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2273 authorized, and all conditions are deemed met, to adopt
2274 emergency rules pursuant to s. 120.54(4) to implement the
2275 provisions of this section. Notwithstanding any other provision
2276 of law, emergency rules adopted pursuant to this subsection are
2277 effective for 6 months after adoption and may be renewed during
2278 the pendency of procedures to adopt permanent rules addressing
2279 the subject of the emergency rules.

2280 (12) This section is repealed December 31, 2031.

2281 Section 52. Disaster preparedness supplies; sales tax
2282 holiday.-

2283 (1) The tax levied under chapter 212, Florida Statutes, may
2284 not be collected during the period from June 1, 2024, through
2285 June 14, 2024, or during the period from August 24, 2024,
2286 through September 6, 2024, on the sale of:

2287 (a) A portable self-powered light source with a sales price
2288 of \$40 or less.

2289 (b) A portable self-powered radio, two-way radio, or
2290 weather-band radio with a sales price of \$50 or less.

2291 (c) A tarpaulin or other flexible waterproof sheeting with
2292 a sales price of \$100 or less.

2293 (d) An item normally sold as, or generally advertised as, a
2294 ground anchor system or tie-down kit with a sales price of \$100
2295 or less.

2296 (e) A gas or diesel fuel tank with a sales price of \$50 or
2297 less.

2298 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2299 or 9-volt batteries, excluding automobile and boat batteries,
2300 with a sales price of \$50 or less.

2301 (g) A nonelectric food storage cooler with a sales price of



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- 2302 \$60 or less.
- 2303 (h) A portable generator used to provide light or
- 2304 communications or preserve food in the event of a power outage
- 2305 with a sales price of \$3,000 or less.
- 2306 (i) Reusable ice with a sales price of \$20 or less.
- 2307 (j) A portable power bank with a sales price of \$60 or
- 2308 less.
- 2309 (k) A smoke detector or smoke alarm with a sales price of
- 2310 \$70 or less.
- 2311 (l) A fire extinguisher with a sales price of \$70 or less.
- 2312 (m) A carbon monoxide detector with a sales price of \$70 or
- 2313 less.
- 2314 (n) The following supplies necessary for the evacuation of
- 2315 household pets purchased for noncommercial use:
- 2316 1. Bags of dry dog food or cat food weighing 50 or fewer
- 2317 pounds with a sales price of \$100 or less per bag.
- 2318 2. Cans or pouches of wet dog food or cat food with a sales
- 2319 price of \$10 or less per can or pouch or the equivalent if sold
- 2320 in a box or case.
- 2321 3. Over-the-counter pet medications with a sales price of
- 2322 \$100 or less per item.
- 2323 4. Portable kennels or pet carriers with a sales price of
- 2324 \$100 or less per item.
- 2325 5. Manual can openers with a sales price of \$15 or less per
- 2326 item.
- 2327 6. Leashes, collars, and muzzles with a sales price of \$20
- 2328 or less per item.
- 2329 7. Collapsible or travel-sized food bowls or water bowls
- 2330 with a sales price of \$15 or less per item.



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2331 8. Cat litter weighing 25 or fewer pounds with a sales
2332 price of \$25 or less per item.

2333 9. Cat litter pans with a sales price of \$15 or less per
2334 item.

2335 10. Pet waste disposal bags with a sales price of \$15 or
2336 less per package.

2337 11. Pet pads with a sales price of \$20 or less per box or
2338 package.

2339 12. Hamster or rabbit substrate with a sales price of \$15
2340 or less per package.

2341 13. Pet beds with a sales price of \$40 or less per item.

2342 (2) The tax exemptions provided in this section do not
2343 apply to sales within a theme park or entertainment complex as
2344 defined in s. 509.013(9), Florida Statutes, within a public
2345 lodging establishment as defined in s. 509.013(4), Florida
2346 Statutes, or within an airport as defined in s. 330.27(2),
2347 Florida Statutes.

2348 (3) The Department of Revenue is authorized, and all
2349 conditions are deemed met, to adopt emergency rules pursuant to
2350 s. 120.54(4), Florida Statutes, for the purpose of implementing
2351 this section.

2352 (4) This section shall take effect upon this act becoming a
2353 law.

2354 Section 53. Freedom Month; sales tax holiday.—

2355 (1) The taxes levied under chapter 212, Florida Statutes,
2356 may not be collected on purchases made during the period from
2357 July 1, 2024, through July 31, 2024, on:

2358 (a) The sale by way of admissions, as defined in s.
2359 212.02(1), Florida Statutes, for:



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2360 1. A live music event scheduled to be held on any date or
2361 dates from July 1, 2024, through December 31, 2024;

2362 2. A live sporting event scheduled to be held on any date
2363 or dates from July 1, 2024, through December 31, 2024;

2364 3. A movie to be shown in a movie theater on any date or
2365 dates from July 1, 2024, through December 31, 2024;

2366 4. Entry to a museum, including any annual passes;

2367 5. Entry to a state park, including any annual passes;

2368 6. Entry to a ballet, play, or musical theatre performance
2369 scheduled to be held on any date or dates from July 1, 2024,
2370 through December 31, 2024;

2371 7. Season tickets for ballets, plays, music events, or
2372 musical theatre performances;

2373 8. Entry to a fair, festival, or cultural event scheduled
2374 to be held on any date or dates from July 1, 2024, through
2375 December 31, 2024; or

2376 9. Use of or access to private and membership clubs
2377 providing physical fitness facilities from July 1, 2024, through
2378 December 31, 2024.

2379 (b) The retail sale of boating and water activity supplies,
2380 camping supplies, fishing supplies, general outdoor supplies,
2381 and residential pool supplies. As used in this section, the
2382 term:

2383 1. "Boating and water activity supplies" means life jackets
2384 and coolers with a sales price of \$75 or less; recreational pool
2385 tubes, pool floats, inflatable chairs, and pool toys with a
2386 sales price of \$35 or less; safety flares with a sales price of
2387 \$50 or less; water skis, wakeboards, kneeboards, and
2388 recreational inflatable water tubes or floats capable of being



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2389 towed with a sales price of \$150 or less; paddleboards and
2390 surfboards with a sales price of \$300 or less; canoes and kayaks
2391 with a sales price of \$500 or less; paddles and oars with a
2392 sales price of \$75 or less; and snorkels, goggles, and swimming
2393 masks with a sales price of \$25 or less.

2394 2. "Camping supplies" means tents with a sales price of
2395 \$200 or less; sleeping bags, portable hammocks, camping stoves,
2396 and collapsible camping chairs with a sales price of \$50 or
2397 less; and camping lanterns and flashlights with a sales price of
2398 \$30 or less.

2399 3. "Fishing supplies" means rods and reels with a sales
2400 price of \$75 or less if sold individually, or \$150 or less if
2401 sold as a set; tackle boxes or bags with a sales price of \$30 or
2402 less; and bait or fishing tackle with a sales price of \$5 or
2403 less if sold individually, or \$10 or less if multiple items are
2404 sold together. The term does not include supplies used for
2405 commercial fishing purposes.

2406 4. "General outdoor supplies" means sunscreen, sunblock, or
2407 insect repellent with a sales price of \$15 or less; sunglasses
2408 with a sales price of \$100 or less; binoculars with a sales
2409 prices of \$200 or less; water bottles with a sales price of \$30
2410 or less; hydration packs with a sales price of \$50 or less;
2411 outdoor gas or charcoal grills with a sales price of \$250 or
2412 less; bicycle helmets with a sales price of \$50 or less; and
2413 bicycles with a sales price of \$500 or less.

2414 5. "Residential pool supplies" means individual residential
2415 pool and spa replacement parts, nets, filters, lights, and
2416 covers with a sales price of \$100 or less; and residential pool
2417 and spa chemicals purchased by an individual with a sales price



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2418 of \$150 or less.

2419 (2) The tax exemptions provided in this section do not
2420 apply to sales within a theme park or entertainment complex as
2421 defined in s. 509.013(9), Florida Statutes, within a public
2422 lodging establishment as defined in s. 509.013(4), Florida
2423 Statutes, or within an airport as defined in s. 330.27(2),
2424 Florida Statutes.

2425 (3) If a purchaser of an admission purchases the admission
2426 exempt from tax pursuant to this section and subsequently
2427 resells the admission, the purchaser shall collect tax on the
2428 full sales price of the resold admission.

2429 (4) The Department of Revenue is authorized, and all
2430 conditions are deemed met, to adopt emergency rules pursuant to
2431 s. 120.54(4), Florida Statutes, for the purpose of implementing
2432 this section.

2433 (5) This section shall take effect upon this act becoming a
2434 law.

2435 Section 54. Clothing, wallets, and bags; school supplies;
2436 learning aids and jigsaw puzzles; personal computers and
2437 personal computer-related accessories; sales tax holiday.-

2438 (1) The tax levied under chapter 212, Florida Statutes, may
2439 not be collected during the period from July 29, 2024, through
2440 August 11, 2024 on the retail sale of:

2441 (a) Clothing, wallets, or bags, including handbags,
2442 backpacks, fanny packs, and diaper bags, but excluding
2443 briefcases, suitcases, and other garment bags, having a sales
2444 price of \$100 or less per item. As used in this paragraph, the
2445 term "clothing" means:

2446 1. Any article of wearing apparel intended to be worn on or



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2447 about the human body, excluding watches, watchbands, jewelry,
2448 umbrellas, and handkerchiefs; and

2449 2. All footwear, excluding skis, swim fins, roller blades,
2450 and skates.

2451 (b) School supplies having a sales price of \$50 or less per
2452 item. As used in this paragraph, the term "school supplies"
2453 means pens, pencils, erasers, crayons, notebooks, notebook
2454 filler paper, legal pads, binders, lunch boxes, construction
2455 paper, markers, folders, poster board, composition books, poster
2456 paper, scissors, cellophane tape, glue or paste, rulers,
2457 computer disks, staplers and staples used to secure paper
2458 products, protractors, and compasses.

2459 (c) Learning aids and jigsaw puzzles having a sales price
2460 of \$30 or less. As used in this paragraph, the term "learning
2461 aids" means flashcards or other learning cards, matching or
2462 other memory games, puzzle books and search-and-find books,
2463 interactive or electronic books and toys intended to teach
2464 reading or math skills, and stacking or nesting blocks or sets.

2465 (d) Personal computers or personal computer-related
2466 accessories purchased for noncommercial home or personal use
2467 having a sales price of \$1,500 or less. As used in this
2468 paragraph, the term:

2469 1. "Personal computers" includes electronic book readers,
2470 calculators, laptops, desktops, handhelds, tablets, or tower
2471 computers. The term does not include cellular telephones, video
2472 game consoles, digital media receivers, or devices that are not
2473 primarily designed to process data.

2474 2. "Personal computer-related accessories" includes
2475 keyboards, mice, personal digital assistants, monitors, other



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2476 peripheral devices, modems, routers, and nonrecreational
2477 software, regardless of whether the accessories are used in
2478 association with a personal computer base unit. The term does
2479 not include furniture or systems, devices, software, monitors
2480 with a television tuner, or peripherals that are designed or
2481 intended primarily for recreational use.

2482 (2) The tax exemptions provided in this section do not
2483 apply to sales within a theme park or entertainment complex as
2484 defined in s. 509.013(9), Florida Statutes, within a public
2485 lodging establishment as defined in s. 509.013(4), Florida
2486 Statutes, or within an airport as defined in s. 330.27(2),
2487 Florida Statutes.

2488 (3) The tax exemptions provided in this section apply at
2489 the option of the dealer if less than 5 percent of the dealer's
2490 gross sales of tangible personal property in the prior calendar
2491 year consisted of items that would be exempt under this section.
2492 If a qualifying dealer chooses not to participate in the tax
2493 holiday, by July 15, 2024, the dealer must notify the Department
2494 of Revenue in writing of its election to collect sales tax
2495 during the holiday and must post a copy of that notice in a
2496 conspicuous location at its place of business.

2497 (4) The Department of Revenue is authorized, and all
2498 conditions are deemed met, to adopt emergency rules pursuant to
2499 s. 120.54(4), Florida Statutes, for the purpose of implementing
2500 this section.

2501 (5) This section shall take effect upon this act becoming a
2502 law.

2503 Section 55. Tools commonly used by skilled trade workers;
2504 Tool Time sales tax holiday.-



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2505 (1) The tax levied under chapter 212, Florida Statutes, may
2506 not be collected during the period from September 1, 2024,
2507 through September 7, 2024, on the retail sale of:

2508 (a) Hand tools with a sales price of \$50 or less per item.

2509 (b) Power tools with a sales price of \$300 or less per
2510 item.

2511 (c) Power tool batteries with a sales price of \$150 or less
2512 per item.

2513 (d) Work gloves with a sales price of \$25 or less per pair.

2514 (e) Safety glasses with a sales price of \$50 or less per
2515 pair, or the equivalent if sold in sets of more than one pair.

2516 (f) Protective coveralls with a sales price of \$50 or less
2517 per item.

2518 (g) Work boots with a sales price of \$175 or less per pair.

2519 (h) Tool belts with a sales price of \$100 or less per item.

2520 (i) Duffle bags or tote bags with a sales price of \$50 or
2521 less per item.

2522 (j) Tool boxes with a sales price of \$75 or less per item.

2523 (k) Tool boxes for vehicles with a sales price of \$300 or
2524 less per item.

2525 (l) Industry textbooks and code books with a sales price of
2526 \$125 or less per item.

2527 (m) Electrical voltage and testing equipment with a sales
2528 price of \$100 or less per item.

2529 (n) LED flashlights with a sales price of \$50 or less per
2530 item.

2531 (o) Shop lights with a sales price of \$100 or less per
2532 item.

2533 (p) Handheld pipe cutters, drain opening tools, and



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2534 plumbing inspection equipment with a sales price of \$150 or less
2535 per item.

2536 (q) Shovels with a sales price of \$50 or less.

2537 (r) Rakes with a sales price of \$50 or less.

2538 (s) Hard hats and other head protection with a sales price
2539 of \$100 or less.

2540 (t) Hearing protection items with a sales price of \$75 or
2541 less.

2542 (u) Ladders with a sales price of \$250 or less.

2543 (v) Fuel cans with a sales price of \$50 or less.

2544 (w) High visibility safety vests with a sales price of \$30
2545 or less.

2546 (2) The tax exemptions provided in this section do not
2547 apply to sales within a theme park or entertainment complex as
2548 defined in s. 509.013(9), Florida Statutes, within a public
2549 lodging establishment as defined in s. 509.013(4), Florida
2550 Statutes, or within an airport as defined in s. 330.27(2),
2551 Florida Statutes.

2552 (3) The Department of Revenue is authorized, and all
2553 conditions are deemed met, to adopt emergency rules pursuant to
2554 s. 120.54(4), Florida Statutes, for the purpose of implementing
2555 this section.

2556 Section 56. (1) The Department of Revenue is authorized,
2557 and all conditions are deemed met, to adopt emergency rules
2558 pursuant to s. 120.54(4), Florida Statutes, to implement the
2559 amendments made by this act to ss. 206.9931, 212.05, 212.054,
2560 213.21, 213.67, 220.03, and 220.1915, Florida Statutes, and the
2561 creation by this act of s. 220.1992, Florida Statutes.
2562 Notwithstanding any other provision of law, emergency rules



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2563 adopted pursuant to this subsection are effective for 6 months
2564 after adoption and may be renewed during the pendency of
2565 procedures to adopt permanent rules addressing the subject of
2566 the emergency rules.

2567 (2) This section shall take effect upon this act becoming a
2568 law and expires July 1, 2027.

2569 Section 57. Except as otherwise provided in this act and
2570 except for this section, which shall take effect upon becoming a
2571 law, this act shall take effect July 1, 2024.

2572

2573 ===== T I T L E A M E N D M E N T =====

2574 And the title is amended as follows:

2575 Delete everything before the enacting clause
2576 and insert:

2577 A bill to be entitled
2578 An act relating to taxation; amending s. 125.0104,
2579 F.S.; prohibiting a plan for tourist development from
2580 allocating more than a certain percentage of the tax
2581 revenue to a publicly owned and operated convention
2582 center for certain purposes, unless approved by a
2583 supermajority vote; amending s. 192.001, F.S.;
2584 revising the definition of the term "tangible personal
2585 property"; providing retroactive applicability;
2586 amending s. 192.0105, F.S.; providing that a taxpayer
2587 has a right to know certain information regarding
2588 property determined not to have been entitled to a
2589 homestead exemption; amending s. 193.155, F.S.;
2590 extending the timeframe for changes, additions, or
2591 improvements following damage or destruction of a



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2592 homestead to commence for certain assessment
2593 requirements to apply; specifying the timeframes and
2594 the manner in which erroneous assessments of property
2595 must be corrected; prohibiting back taxes from being
2596 due for any year as a result of certain
2597 recalculations; deleting a calculation of back taxes;
2598 requiring property appraisers to include certain
2599 information with notices of tax liens; amending s.
2600 193.624, F.S.; revising the definition of the term
2601 "renewable energy source device"; providing
2602 applicability; amending s. 193.703, F.S.; providing
2603 that a person may not be assessed unpaid taxes under
2604 certain circumstances; creating s. 195.028, F.S.;
2605 requiring the Department of Revenue to create multi-
2606 language versions of forms under certain
2607 circumstances; specifying a requirement and
2608 authorization for such forms; requiring the department
2609 to develop and post certain documents related to
2610 property tax exemptions; amending s. 196.011, F.S.;
2611 providing that taxpayers are not responsible for
2612 specified payments in certain circumstances; requiring
2613 property appraisers to provide multi-language
2614 applications under certain circumstances; amending s.
2615 196.031, F.S.; extending the timeframe before a
2616 property owner's failure to commence repair or
2617 rebuilding of homestead property constitutes
2618 abandonment; amending s. 196.075, F.S.; providing that
2619 a person may not be assessed unpaid taxes under
2620 certain circumstances; amending s. 196.121, F.S.;



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2621 requiring homestead application forms to include
2622 certain information; amending s. 196.161, F.S.;
2623 providing that a property may not be subject to unpaid
2624 taxes, penalties, or interest under certain
2625 circumstances; requiring property appraisers to
2626 include certain information with notices of tax liens;
2627 providing that a person may not be assessed unpaid
2628 taxes under certain circumstances; amending s.
2629 196.1978, F.S.; revising the definition of the term
2630 "newly constructed"; revising conditions for when
2631 multifamily projects are considered property used for
2632 a charitable purpose and are eligible to receive an ad
2633 valorem property tax exemption; making technical
2634 changes; requiring property appraisers to exempt
2635 certain units from ad valorem property taxes;
2636 providing the method for determining the value of a
2637 unit for certain purposes; requiring property
2638 appraisers to review certain applications and make
2639 certain determinations; authorizing property
2640 appraisers to request and review additional
2641 information; authorizing property appraisers to grant
2642 exemptions only under certain conditions; revising
2643 requirements for property owners seeking a
2644 certification notice from the Florida Housing Finance
2645 Corporation; providing that a certain determination by
2646 the corporation does not constitute an exemption;
2647 revising eligibility; conforming provisions to changes
2648 made by the act; amending s. 196.1979, F.S.; revising
2649 the value to which a certain ad valorem property tax



2650 exemption applies; revising a condition of eligibility
2651 for vacant residential units to qualify for a certain
2652 ad valorem property tax exemption; making technical
2653 changes; revising the deadline for an application for
2654 exemption; revising deadlines by which boards and
2655 governing bodies must deliver to or notify the
2656 department of the adoption, repeal, or expiration of
2657 certain ordinances; requiring property appraisers to
2658 review certain applications and make certain
2659 determinations; authorizing property appraisers to
2660 request and review additional information; authorizing
2661 property appraisers to grant exemptions only under
2662 certain conditions; providing the method for
2663 determining the value of a unit for certain purposes;
2664 providing for retroactive applicability; amending s.
2665 196.1978, F.S.; authorizing a taxing authority,
2666 beginning at a specified time, to elect not to exempt
2667 certain property upon adoption of an ordinance or a
2668 resolution; specifying requirements and limitations
2669 for the ordinance or resolution; providing
2670 applicability; specifying duties of the taxing
2671 authority; providing applicability; amending s.
2672 196.24, F.S.; revising the amount of a certain
2673 exemption related to disabled ex-servicemembers;
2674 providing applicability; amending s. 200.069, F.S.;
2675 providing that the property appraiser, rather than the
2676 local governing board, may request the notice of
2677 proposed property taxes and notice of non-ad valorem
2678 assessments; amending s. 201.08, F.S.; providing



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2679 applicability; defining the term "principal limit";
2680 requiring that certain taxes be calculated based on
2681 the principal limit at a specified event; providing
2682 retroactive operation; providing construction;
2683 amending s. 201.21, F.S.; exempting all non-interest-
2684 bearing promissory notes, non-interest-bearing
2685 nonnegotiable notes, or non-interest-bearing written
2686 obligations, for specified purposes, from documentary
2687 stamp taxes in connection with the sale of alarm
2688 systems; amending s. 206.9931, F.S.; deleting a
2689 registration fee for certain parties; amending s.
2690 206.9955, F.S.; revising the rates of certain taxes on
2691 natural gas fuel for a specified timeframe; reenacting
2692 s. 206.996, F.S., relating to monthly reports by
2693 natural gas fuel retailers and deductions, to
2694 incorporate the amendment made to s. 206.9955, F.S.,
2695 in references thereto; reenacting s. 206.997, F.S.,
2696 relating to state and local alternative fuel user fee
2697 clearing trust funds and distributions, to incorporate
2698 the amendment made to s. 206.9955, F.S., in references
2699 thereto; amending s. 212.0306, F.S.; revising the
2700 necessary vote in a referendum for the levy of a
2701 certain local option food and beverage tax; amending
2702 s. 212.05, F.S.; making technical changes; specifying
2703 the application of an exemption for sales tax for
2704 certain purchasers of boats and aircraft; amending s.
2705 212.054, F.S.; specifying that certain purchases are
2706 considered a single item for purposes of discretionary
2707 sales surtax; specifying that certain property sales



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2708 are deemed to occur in the county where the purchaser
2709 resides, as identified on specified documents;
2710 amending s. 212.055, F.S.; deleting a restriction on
2711 counties authorized to levy an indigent care and
2712 trauma center surtax; amending s. 212.11, F.S.;
2713 authorizing an automatic extension for filing returns
2714 and remitting sales and use tax when specified states
2715 of emergency are declared; amending s. 212.12, F.S.;
2716 revising the amount of a sales tax collection
2717 allowance for certain dealers; amending s. 212.20,
2718 F.S.; deleting the future repeal of provisions related
2719 to annual distributions to the Florida Agricultural
2720 Promotional Campaign Trust Fund; amending s. 213.21,
2721 F.S.; authorizing the department to consider requests
2722 to settle or compromise certain liabilities after
2723 certain time periods have expired, in certain
2724 circumstances; providing a limitation; providing that
2725 certain department decisions are not subject to
2726 review; amending s. 213.67, F.S.; authorizing certain
2727 parties to include additional specified amounts in a
2728 garnishment levy notice; revising methods for delivery
2729 of levy notices; amending s. 220.02, F.S.; revising
2730 the order in which credits may be taken to include a
2731 specified credit; amending s. 220.03, F.S.; revising
2732 the date of adoption of the Internal Revenue Code and
2733 other federal income tax statutes for purposes of the
2734 state corporate income tax; providing retroactive
2735 operation; amending s. 220.1915, F.S.; revising the
2736 definition of the term "qualifying railroad"; revising



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2737 application requirements for the credit for qualified
2738 railroad reconstruction or replacement expenditures;
2739 revising requirements for the department related to
2740 the issuance of a certain letter; revising conditions
2741 for carry-forward and transfer of such credit;
2742 creating s. 220.1992, F.S.; defining the terms
2743 "qualified employee" and "qualified taxpayer";
2744 establishing a credit against specified taxes for
2745 taxpayers that employ specified individuals;
2746 specifying the amount of such tax credit; authorizing
2747 the department to adopt rules governing the manner and
2748 form of the application for such tax credit;
2749 specifying requirements for such form; requiring the
2750 department to approve the tax credit prior to the
2751 taxpayer taking the credit; requiring the department
2752 to approve the tax credits in a specified manner;
2753 requiring the department to notify the taxpayer in a
2754 specified manner if the department determines an
2755 application is incomplete; providing that such
2756 taxpayer has a specified timeframe to correct any
2757 deficiency; providing that certain applications are
2758 deemed complete on a specified date; prohibiting
2759 taxpayers from claiming a tax credit more than a
2760 specified amount; authorizing the carryforward of
2761 credits in a specified manner; providing the maximum
2762 amount of credit that may be granted during specified
2763 fiscal years; authorizing the department to consult
2764 with specified entities for a certain purpose;
2765 amending s. 220.222, F.S.; providing an automatic



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2766 extension for the due date for a specified return in
2767 certain circumstances; amending s. 402.62, F.S.;

2768 revising the requirements for the Department of
2769 Children and Families in designating eligible
2770 charitable organizations; increasing the Strong
2771 Families Tax Credit cap; specifying when applications
2772 may be submitted to the Department of Revenue;

2773 amending s. 561.121, F.S.; providing for a specified
2774 monthly distribution to specified entities of funds
2775 collected from certain excise taxes on alcoholic
2776 beverages and license fees on vendors; providing for
2777 the uses of such funds; providing for future repeal;

2778 reenacting s. 571.26, F.S., relating to the Florida
2779 Agricultural Promotional Campaign Trust Fund;

2780 repealing s. 41 of chapter 2023-157, Laws of Florida,
2781 which provides for the expiration and reversion of a
2782 specified provision of law; amending s. 571.265, F.S.;

2783 deleting the future repeal of provisions related to
2784 the promotion of Florida thoroughbred breeding and of
2785 thoroughbred racing; creating s. 624.5108, F.S.;

2786 requiring insurers to deduct specified amounts from
2787 the premiums for certain policies; defining the term
2788 "flood"; providing applicability; requiring the
2789 deductions amount to be separately stated; providing
2790 reporting requirements; providing for a credit for a
2791 specified timeframe against insurance premium tax for
2792 insurers in a specified amount; exempting insurers
2793 claiming such credit from retaliatory tax; providing
2794 construction; providing for carry-forward of certain



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2795 credits; requiring certain insurers to include certain
2796 information with their quarterly and annual
2797 statements; requiring the office to include certain
2798 information in certain reports; authorizing the
2799 department to perform necessary audits and
2800 investigations; requiring the Office of Insurance
2801 Regulation to provide technical assistance; requiring
2802 the office to examine certain information and take
2803 corrective measures; authorizing the department and
2804 the office to adopt emergency rules; providing for
2805 future repeal; exempting from sales and use tax
2806 specified disaster preparedness supplies during
2807 specified timeframes; providing applicability;
2808 authorizing the department to adopt emergency rules;
2809 exempting from sales and use tax admissions to certain
2810 events, performances, and facilities, certain season
2811 tickets, and the retail sale of certain boating and
2812 water activity, camping, fishing, general outdoor, and
2813 residential pool supplies during specified timeframes;
2814 defining terms; providing applicability; authorizing
2815 the department to adopt emergency rules; exempting
2816 from sales and use tax the retail sale of certain
2817 clothing, wallets, bags, school supplies, learning
2818 aids and jigsaw puzzles, and personal computers and
2819 personal computer-related accessories during specified
2820 timeframes; defining terms; providing applicability;
2821 authorizing certain dealers to opt out of
2822 participating in the tax holiday, subject to certain
2823 requirements; authorizing the department to adopt



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2824 emergency rules; exempting from the sales and use tax
2825 the retail sale of certain tools during a specified
2826 timeframe; providing applicability; authorizing the
2827 department to adopt emergency rules; authorizing the
2828 department to adopt emergency rules for specified
2829 provisions; providing for future expiration; providing
2830 effective dates.



134542

LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 02/27/2024 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Appropriations (Ingoglia) recommended the following:

1 **Senate Amendment to Amendment (724408) (with title**
2 **amendment)**

3
4 Delete lines 2207 - 2280

5 and insert:

6 premium, as defined in s. 627.403.

7 (b) For a policy providing residential coverage of \$750,000
8 or less on a dwelling, the amount charged for the State Fire
9 Marshal regulatory assessment under s. 624.515.

10 (c) For a policy providing residential coverage of \$750,000



11 or less on a dwelling, the amount of assessment levied pursuant
12 to s. 631.57(3)(a) and (e).

13 (d) For a policy, contract, or endorsement providing
14 personal or commercial lines coverage for the peril of flood or
15 excess coverage for the peril of flood on any structure or the
16 contents of personal property contained therein, an amount equal
17 to 1.75 percent of the premium, as defined in s. 627.403. As
18 used in this paragraph, the term "flood" has the same meaning as
19 provided in s. 627.715(1)(b).

20
21 For the purposes of this section, residential coverage excludes
22 tenant coverage.

23 (2) The deductions under this section apply to policies
24 that provide coverage for a 12-month period with an effective
25 date between October 1, 2024, and September 30, 2025. The
26 deductions amount must be separately stated on the policy
27 declarations page.

28 (3) When reporting policy premiums for purposes of
29 computing taxes levied under s. 624.509, an insurer must report
30 the full policy premium value before applying deductions under
31 this section. The deductions provided to policyholders in
32 subsection (1) do not reduce the direct written premium of the
33 insurer for any purposes.

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



134542

40 (5) An insurer claiming a credit against premium tax
41 liability under this section is not required to pay any
42 additional retaliatory tax levied under s. 624.5091 as a result
43 of claiming such credit. Section 624.5091 does not limit the
44 credit available to insurers in any manner.

45 (6) If the credit provided for under subsection (4) is not
46 fully used in any one taxable year because of insufficient tax
47 liability, the unused amount may be carried forward for a period
48 not to exceed 10 years.

49 (7) Every insurer required to provide a premium deduction
50 under this section must include all of the following information
51 with its quarterly and annual statements under s. 624.424:

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

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

56 (c) The total premium related to insurance policies
57 providing residential coverage of \$750,000 or less on a
58 dwelling.

59 (d) The total premium related to policies, contracts, or
60 endorsements providing personal or commercial lines coverage for
61 the peril of flood or excess coverage for the peril of flood on
62 any structure or the contents of personal property contained
63 therein.

64 (8) The office must include the same information required
65 under subsection (7) in the reports required under s. 624.315.

66 (9) In addition to its existing audit and investigation
67 authority, the Department of Revenue may perform any additional
68 financial and technical audits and investigations, including



69 examining the accounts, books, and records of an insurer
70 claiming a credit under subsection (4), which are necessary to
71 verify the information included in the tax return and to ensure
72 compliance with this section. The office shall provide technical
73 assistance when requested by the Department of Revenue on any
74 technical audits or examinations performed pursuant to this
75 section.

76 (10) In addition to its existing examination authority and
77 duties under s. 624.316, the office shall examine the
78 information required to be reported under subsection (7) and
79 shall take corrective measures as provided in ss. 624.310(5) and
80 624.4211 for any insurer not in compliance with this section.

81 (11) The Department of Revenue and the office are
82 authorized, and all conditions are deemed met, to adopt
83 emergency rules pursuant to s. 120.54(4) to implement the
84 provisions of this section. Notwithstanding any other provision
85 of law, emergency rules adopted pursuant to this subsection are
86 effective for 6 months after adoption and may be renewed during
87 the pendency of procedures to adopt permanent rules addressing
88 the subject of the emergency rules.

89 (12) This section is repealed December 31, 2036.

90
91 ===== T I T L E A M E N D M E N T =====

92 And the title is amended as follows:

93 Delete line 2790

94 and insert:

95 reporting requirements; providing that such deductions
96 do not reduce insurers' direct written premiums;
97 providing for a credit for a



373836

LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 02/27/2024 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Appropriations (Grall) recommended the following:

1 **Senate Amendment to Amendment (724408) (with title**
2 **amendment)**

3
4 Delete lines 2556 - 2561
5 and insert:

6 Section 56. Section 211.0254, Florida Statutes, is created
7 to read:

8 211.0254 Child care tax credits.—Beginning January 1, 2025,
9 there is allowed a credit pursuant to s. 402.261 against any tax
10 imposed by the state due under s. 211.02 or s. 211.025. However,



11 the combined credit allowed under this section and ss. 211.0251,
12 211.0252, and 211.0253 may not exceed 50 percent of the tax due
13 on the return on which the credit is taken. If the combined
14 credit allowed under the foregoing sections exceeds 50 percent
15 of the tax due on the return, the credit must first be taken
16 under s. 211.0251, then under s. 211.0253, then under s.
17 211.0252. Any remaining liability must be taken under this
18 section but may not exceed 50 percent of the tax due. For
19 purposes of the distributions of tax revenue under s. 211.06,
20 the department shall disregard any tax credits allowed under
21 this section to ensure that any reduction in tax revenue
22 received which is attributable to the tax credits results only
23 in a reduction in distributions to the General Revenue Fund. The
24 provisions of s. 402.261 apply to the credit authorized by this
25 section.

26 Section 57. Section 212.1835, Florida Statutes, is created
27 to read:

28 212.1835 Child care tax credits.—Beginning January 1, 2025,
29 there is allowed a credit pursuant to s. 402.261 against any tax
30 imposed by the state and due under this chapter from a direct
31 pay permitholder as a result of the direct pay permit held
32 pursuant to s. 212.183. For purposes of the dealer's credit
33 granted for keeping prescribed records, filing timely tax
34 returns, and properly accounting and remitting taxes under s.
35 212.12, the amount of tax due used to calculate the credit must
36 include any expenses or payments from a direct pay permitholder
37 which give rise to a credit under s. 402.261. For purposes of
38 the distributions of tax revenue under s. 212.20, the department
39 shall disregard any tax credits allowed under this section to



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40 ensure that any reduction in tax revenue received which is
41 attributable to the tax credits results only in a reduction in
42 distributions to the General Revenue Fund. The provisions of s.
43 402.261 apply to the credit authorized by this section. A dealer
44 who claims a tax credit under this section must file his or her
45 tax returns and pay his or her taxes by electronic means under
46 s. 213.755.

47 Section 58. Section 220.19, Florida Statutes, is amended to
48 read:

49 220.19 Child care tax credits.—

50 (1) For taxable years beginning on or after January 1,
51 2025, there is allowed a credit pursuant to s. 402.261 against
52 any tax due for a taxable year under this chapter after the
53 application of any other allowable credits by the taxpayer. The
54 credit must be earned pursuant to s. 402.261 on or before the
55 date the taxpayer is required to file a return pursuant to s.
56 220.222. ~~If the credit granted under this section is not fully~~
57 ~~used in any one year because of insufficient tax liability on~~
58 ~~the part of the corporation, the unused amount may be carried~~
59 ~~forward for a period not to exceed 5 years. The carryover credit~~
60 ~~may be used in a subsequent year when the tax imposed by this~~
61 ~~chapter for that year exceeds the credit for which the~~
62 ~~corporation is eligible in that year under this section after~~
63 ~~applying the other credits and unused carryovers in the order~~
64 ~~provided by s. 220.02(8).~~

65 (2) A taxpayer that files a consolidated return in this
66 state as a member of an affiliated group under s. 220.131(1) may
67 be allowed the credit on a consolidated return basis; however,
68 the total credit taken by the affiliated group is subject to the



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69 ~~limitation established under s. 402.261(2) (d). If a corporation~~
70 ~~receives a credit for child care facility startup costs, and the~~
71 ~~facility fails to operate for at least 5 years, a pro rata share~~
72 ~~of the credit must be repaid, in accordance with the formula:~~

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

74 ~~Where:~~

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

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

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

80
81 ~~This repayment requirement is inapplicable if the corporation~~
82 ~~goes out of business or can demonstrate to the department that~~
83 ~~its employees no longer want to have a child care facility.~~

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

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

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

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

96 (c) The taxpayer shall be assessed for any taxes,
97 penalties, or interest due from the taxpayer's noncompliance



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98 with the requirement to pay tentative taxes.

99 (5) For purposes of calculating the underpayment of
100 estimated corporate income taxes under s. 220.34, the final
101 amount due is the amount after credits earned under this section
102 are deducted. For purposes of determining if a penalty or
103 interest under s. 220.34(2)(d)1. will be imposed for
104 underpayment of estimated corporate income tax, a taxpayer may,
105 after earning a credit under this section, reduce any estimated
106 payment in that taxable year by the amount of the credit.

107 Section 59. Section 402.261, Florida Statutes, is created
108 to read:

109 402.261 Child care tax credits.-

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

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

112 (b) "Division" means the Division of Alcoholic Beverages
113 and Tobacco of the Department of Business and Professional
114 Regulation.

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

118 (d) "Eligible child care facility" means a child care
119 facility that:

120 1. Is licensed under s. 402.305; or

121 2. Is exempt from licensure under s. 402.316.

122 (e) "Employee" includes full-time employees and part-time
123 employees who work an average of at least 20 hours per week.

124 (f) "Maximum annual tax credit amount" means, for any state
125 fiscal year, the sum of the amount of tax credits approved under
126 this section, including tax credits to be taken under s.



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127 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
128 which are approved for taxpayers whose taxable years begin on or
129 after January 1 of the calendar year preceding the start of the
130 applicable state fiscal year.

131 (g) "Tax due" means any tax required under chapter 211,
132 chapter 220, chapter 561, or chapter 624, or due under chapter
133 212 from a direct pay permit holder as a result of a direct pay
134 permit held pursuant to s. 212.183.

135 (2) (a) A taxpayer who operates an eligible child care
136 facility for the taxpayer's employees is allowed a credit of 50
137 percent of the startup costs of such facility against any tax
138 due for the taxable year such facility begins operation as an
139 eligible child care facility. The maximum credit amount a
140 taxpayer may be granted in a taxable year under this paragraph
141 is based on the average number of employees employed by the
142 taxpayer during such year. For an employer that employed:

143 1. One to nineteen employees, the maximum credit is \$1
144 million.

145 2. Twenty to two hundred fifty employees, the maximum
146 credit is \$500,000.

147 3. More than 250 employees, the maximum credit is \$250,000.

148 (b) A taxpayer who operates an eligible child care facility
149 for the taxpayer's employees is allowed a credit of \$300 per
150 month for each eligible child enrolled in such facility against
151 any tax due for the taxable year. The maximum credit amount a
152 taxpayer may be granted in a taxable year under this paragraph
153 is based on the average number of employees employed by the
154 taxpayer during such year. For an employer that employed:

155 1. One to nineteen employees, the maximum credit is



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156 \$50,000.

157 2. Twenty to two hundred fifty employees, the maximum
158 credit is \$500,000.

159 3. More than 250 employees, the maximum credit is \$1
160 million.

161 (c) A taxpayer who makes payments to an eligible child care
162 facility in the name and for the benefit of an employee employed
163 by the taxpayer whose eligible child attends such facility is
164 allowed a credit of 100 percent of the amount of such payments
165 against any tax due for the taxable year up to a maximum credit
166 of \$3,600 per child per taxable year. The taxpayer may make
167 payments directly to the eligible child care facility or
168 contract with an early learning coalition to process payments.
169 The maximum credit amount a taxpayer may be granted in a taxable
170 year under this paragraph is based on the average number of
171 employees employed by the taxpayer during such year. For an
172 employer that employed:

173 1. One to nineteen employees, the maximum credit is
174 \$50,000.

175 2. Twenty to two hundred fifty employees, the maximum
176 credit is \$500,000.

177 3. More than 250 employees, the maximum credit is \$1
178 million.

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

184 (e) For fiscal year 2024-2025, the maximum annual tax



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185 credit amount is \$5 million.

186 (3) (a) If the credit granted under this section is not
187 fully used within the specified state fiscal year for credits
188 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
189 due for the specified taxable year for credits under s. 220.19
190 or s. 624.5107, because of insufficient tax liability on the
191 part of the taxpayer, the unused amount may be carried forward
192 for a period not to exceed 5 years. For purposes of s. 220.19, a
193 credit carried forward may be used in a subsequent year after
194 applying the other credits and unused carryovers in the order
195 provided by s. 220.02(8).

196 (b)1. If a taxpayer receives a credit for startup costs
197 pursuant to paragraph (2) (a), and the eligible child care
198 facility fails to operate for at least 5 years, a pro rata share
199 of the credit must be repaid, in accordance with the formula:

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

200
201 Where:

202 a. "A" is the amount, in dollars, of the required
203 repayment.

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

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

209 2. A taxpayer who is required to repay a pro rata share of
210 the credit under this paragraph shall file an amended return
211 with the department, or such other report as the department
212 prescribes by rule, and pay such amount within 60 days after the
213 last day of operation of the eligible child care facility. The



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214 department shall distribute such funds in accordance with the
215 applicable statutory provision for the tax against which such
216 credit was taken by that taxpayer.

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

220 (b) The services of an eligible child care facility for
221 which a taxpayer claims a credit under paragraph (2) (b) must be
222 available to all employees employed by the taxpayer, or must be
223 allocated on a first-come, first-served basis, and must be used
224 by at least one eligible child.

225 (c) Two or more taxpayers may jointly establish and operate
226 an eligible child care facility according to the provisions of
227 this section. If two or more taxpayers choose to jointly
228 establish and operate an eligible child care facility, or cause
229 a not-for-profit taxpayer to establish and operate an eligible
230 child care facility, the taxpayers must file a joint
231 application, or the not-for-profit taxpayer may file an
232 application, pursuant to subsection (5) setting forth the
233 taxpayers' proposal. The participating taxpayers may proportion
234 the available credits in any manner they choose. In the event
235 the child care facility does not operate for 5 years, the
236 repayment required under paragraph (3) (b) must be allocated
237 among, and apply to, the participating taxpayers in the
238 proportion that such taxpayers received the credit under this
239 section.

240 (d) Child care payments for which a taxpayer claims a
241 credit under paragraph (2) (c) may not exceed the amount charged
242 by the eligible child care facility for other children of like



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243 age and ability of persons not employed by the taxpayer.
244 (5) Beginning October 1, 2024, a taxpayer may submit an
245 application to the department for the purposes of determining
246 qualification for a credit under this section to be applied to a
247 taxable year beginning on or after January 1, 2025. The
248 department must approve the application for the credit before
249 the taxpayer is authorized to claim the credit on a return.
250 (a) The application must include:
251 1.a. For a credit under paragraph (2) (a), a proposal for
252 establishing an eligible child care facility for use by its
253 employees, the number of eligible children expected to be
254 enrolled, and the expected date operations will begin. A credit
255 may not be claimed on a return until operations have begun.
256 b. For a credit under paragraph (2) (b), the total number of
257 eligible children for whom child care will be provided at the
258 eligible child care facility and the total number of months the
259 facility is expected to operate during the taxable year in which
260 the credit will be earned.
261 c. For a credit under paragraph (2) (c), the total number of
262 eligible children for whom child care payments will be paid and
263 the estimated total annual amount of such payments during the
264 taxable year in which the credit will be earned.
265 2. The taxable year in which the credit is expected to be
266 earned. A taxpayer may apply for a credit to be used for a prior
267 taxable year at any time before the date on which the taxpayer
268 is required to file a return for that year pursuant to s.
269 220.222.
270 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
271 a statement signed by a person authorized to sign on behalf of



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272 the taxpayer that the facility meets the definition of eligible
273 child care facility and otherwise qualifies for the credit under
274 this section. Such statement must be attached to the
275 application.

276 (b) The department shall approve tax credits on a first-
277 come, first-served basis, and must obtain the division's
278 approval before approving a tax credit under s. 561.1214. Within
279 10 days after approving or denying an application, the
280 Department of Revenue shall provide a copy of its approval or
281 denial letter to the taxpayer.

282 (6) (a) A taxpayer may not convey, transfer, or assign an
283 approved tax credit or a carryforward tax credit to another
284 entity unless all of the assets of the taxpayer are conveyed,
285 assigned, or transferred in the same transaction. However, a tax
286 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
287 or s. 624.5107 may be conveyed, transferred, or assigned between
288 members of an affiliated group of taxpayers if the type of tax
289 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
290 or s. 624.5107 remains the same. A taxpayer shall notify the
291 department of its intent to convey, transfer, or assign a tax
292 credit to another member within an affiliated group of
293 corporations as defined in s. 220.03(1)(b). The amount conveyed,
294 transferred, or assigned is available to another member of the
295 affiliated group of corporations upon approval by the
296 department. The department shall obtain the division's approval
297 before approving a conveyance, transfer, or assignment of a tax
298 credit under s. 561.1214.

299 (b) Within any state fiscal year, a taxpayer may rescind
300 all or part of a tax credit approved under subsection (5). The



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301 amount rescinded shall become available for that state fiscal
302 year to another taxpayer approved by the department under this
303 section. The department must obtain the division's approval
304 before accepting the rescindment of a tax credit under s.
305 561.1214. Any amount rescinded under this paragraph must become
306 available to a taxpayer on a first-come, first-served basis
307 based on tax credit applications received after the date the
308 rescindment is accepted by the department.

309 (c) Within 10 days after approving or denying the
310 conveyance, transfer, or assignment of a tax credit under
311 paragraph (a), or the rescindment of a tax credit under
312 paragraph (b), the department shall provide a copy of its
313 approval or denial letter to the taxpayer requesting the
314 conveyance, transfer, assignment, or rescindment.

315 (7) (a) The department may adopt rules to administer this
316 section, including rules for the approval or disapproval of
317 proposals submitted by taxpayers and rules to provide for
318 cooperative arrangements between for-profit and not-for-profit
319 taxpayers.

320 (b) The department's decision to approve or disapprove a
321 proposal must be in writing, and, if the proposal is approved,
322 the decision must state the maximum credit authorized for the
323 taxpayer.

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



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330 (d) It is grounds for forfeiture of previously claimed and
331 received tax credits if the department determines that a
332 taxpayer received tax credits pursuant to this section to which
333 the taxpayer was not entitled.

334 Section 60. Section 561.1214, Florida Statutes, is created
335 to read:

336 561.1214 Child care tax credits.—Beginning January 1, 2025,
337 there is allowed a credit pursuant to s. 402.261 against any tax
338 due under s. 563.05, s. 564.06, or s. 565.12, except excise
339 taxes imposed on wine produced by manufacturers in this state
340 from products grown in this state. However, a credit allowed
341 under this section may not exceed 90 percent of the tax due on
342 the return on which the credit is taken. For purposes of the
343 distributions of tax revenue under ss. 561.121 and 564.06(10),
344 the division shall disregard any tax credits allowed under this
345 section to ensure that any reduction in tax revenue received
346 which is attributable to the tax credits results only in a
347 reduction in distributions to the General Revenue Fund. The
348 provisions of s. 402.261 apply to the credit authorized by this
349 section.

350 Section 61. Subsection (7) of section 624.509, Florida
351 Statutes, is amended to read:

352 624.509 Premium tax; rate and computation.—

353 (7) Credits and deductions against the tax imposed by this
354 section shall be taken in the following order: deductions for
355 assessments made pursuant to s. 440.51; credits for taxes paid
356 under ss. 175.101 and 185.08; credits for income taxes paid
357 under chapter 220 and the credit allowed under subsection (5),
358 as these credits are limited by subsection (6); the credit



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359 allowed under s. 624.51057; the credit allowed under s.
360 624.51058; the credit allowed under s. 624.5107; all other
361 available credits and deductions.

362 Section 62. Section 624.5107, Florida Statutes, is amended
363 to read:

364 624.5107 Child care tax credits.—

365 (1) For taxable years beginning on or after January 1,
366 2025, there is allowed a credit pursuant to s. 402.261 against
367 any tax due for a taxable year under s. 624.509(1) after
368 deducting from such tax deductions for assessments made pursuant
369 to s. 440.51; credits for taxes paid under ss. 175.101 and
370 185.08; credits for income taxes paid under chapter 220; and the
371 credit allowed under s. 624.509(5), as such credit is limited by
372 s. 624.509(6). An insurer claiming a credit against premium tax
373 liability under this section is not required to pay any
374 additional retaliatory tax levied under s. 624.5091 as a result
375 of claiming such credit. Section 624.5091 does not limit such
376 credit in any manner. If the credit granted under this section
377 is not fully used in any one year because of insufficient tax
378 liability on the part of the insurer, the unused amount may be
379 carried forward for a period not to exceed 5 years. The
380 carryover credit may be used in a subsequent year when the tax
381 imposed by s. 624.509 or s. 624.510 for that year exceeds the
382 credit for which the insurer is eligible in that year under this
383 section.

384 (2) For purposes of determining if a penalty under s.
385 624.5092 will be imposed, an insurer, after earning a credit
386 under s. 624.5107 for a taxable year, may reduce any installment
387 payment for such taxable year of 27 percent of the amount of the



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

- 394 ~~(a) "A" is the amount in dollars of the required repayment.~~
395 ~~(b) "C" is the total credits taken by the insurer for child~~
396 ~~care facility startup costs.~~
397 ~~(c) "N" is the number of months the facility was in~~
398 ~~operation.~~

399
400 ~~This repayment requirement is inapplicable if the insurer goes~~
401 ~~out of business or can demonstrate to the department that its~~
402 ~~employees no longer want to have a child care facility.~~

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

405 Section 63. (1) The Department of Revenue is authorized,
406 and all conditions are deemed met, to adopt emergency rules
407 pursuant to s. 120.54(4), Florida Statutes, to implement the
408 amendments made by this act to ss. 206.9931, 212.05, 212.054,
409 213.21, 213.67, 220.03, 220.19, 220.1915, 624.5107, and 624.509,
410 Florida Statutes, and the creation by this act of ss. 211.0254,
411 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.

412
413 ===== T I T L E A M E N D M E N T =====

414 And the title is amended as follows:

415 Delete line 2827

416 and insert:



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417 department to adopt emergency rules; creating s.
418 211.0254, F.S.; authorizing the use of credits against
419 certain taxes beginning on a specified date; providing
420 a limitation on such credits; providing construction;
421 providing applicability; creating s. 212.1835, F.S.;
422 authorizing the use of credits against certain taxes
423 beginning on a specified date; authorizing certain
424 expenses and payments to count toward the tax due;
425 providing construction; providing applicability;
426 requiring electronic filing of returns and payment of
427 taxes; amending s. 220.19, F.S.; authorizing the use
428 of credits against certain taxes beginning on a
429 specified date; revising obsolete provisions;
430 authorizing certain taxpayers to use the credit in a
431 specified manner; providing applicability; creating s.
432 402.261, F.S.; defining terms; authorizing certain
433 taxpayers to receive tax credits for certain actions;
434 providing requirements for such credits; specifying
435 the maximum tax credit that may be granted;
436 authorizing tax credits be carried forward; requiring
437 repayment of tax credits under certain conditions and
438 using a specified formula; requiring certain taxpayers
439 to file specified returns and reports; requiring
440 certain funds be redistributed; requiring taxpayers to
441 submit applications beginning on a specified date to
442 receive tax credits; requiring the application to
443 include certain information; requiring the Department
444 of Revenue to approve tax credits in a specified
445 manner; prohibiting the transfer of a tax credit;



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446 providing an exception; requiring the department to
447 approve certain transfers; requiring a specified
448 approval before the transfer of certain credits;
449 authorizing credits to be rescinded during a specified
450 time period; requiring specified approval before
451 certain credits may be rescinded; requiring rescinded
452 credits to be made available for use in a specified
453 manner; requiring the department to provide specified
454 letters in a certain time period with certain
455 information; authorizing the department to adopt
456 rules; creating s. 561.1214, F.S.; authorizing the use
457 of credits against certain taxes beginning on a
458 specified date; providing a limitation on such
459 credits; providing applicability; providing
460 construction; amending s. 624.509, F.S.; revising the
461 order in which certain credits and deductions may be
462 taken to incorporate changes made by this act;
463 amending s. 624.5107, F.S.; authorizing the use of
464 credits against certain taxes beginning on a specified
465 date; providing a limitation; providing construction;
466 providing applicability; authorizing the

By the Committee on Finance and Tax

593-03552-24

20247074__

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; prohibiting a plan for tourist development from
 4 allocating more than a certain percentage of the tax
 5 revenue to an individual project unless the governing
 6 board of the county approves such use by supermajority
 7 vote; amending s. 192.001, F.S.; revising the
 8 definition of the term "tangible personal property";
 9 providing applicability; amending s. 193.155, F.S.;
 10 extending the timeframe for changes, additions, or
 11 improvements following damage or destruction of a
 12 homestead to commence for certain assessment
 13 requirements to apply; specifying the timeframes and
 14 the manner in which erroneous assessments of property
 15 must be corrected; prohibiting back taxes from being
 16 due for any year as a result of certain
 17 recalculations; deleting a calculation of back taxes;
 18 requiring property appraisers to include certain
 19 information with notices of tax liens; amending s.
 20 193.1554, F.S.; specifying the timeframes and the
 21 manner in which erroneous assessments of certain
 22 property must be corrected; deleting a calculation of
 23 back taxes; requiring property appraisers to include
 24 certain information with notices of tax liens;
 25 amending s. 193.1555, F.S.; specifying the timeframes
 26 and the manner in which erroneous assessments of
 27 homestead property must be corrected; deleting a
 28 calculation of back taxes; requiring property
 29 appraisers to include certain information with notices

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30 of tax liens; amending s. 193.624, F.S.; revising the
 31 definition of the term "renewable energy source
 32 device"; providing applicability; creating s. 195.028,
 33 F.S.; requiring the Department of Revenue to create
 34 multi-language versions of forms under certain
 35 circumstances; specifying a requirement and
 36 authorization for such forms; requiring the department
 37 to develop and post certain documents related to
 38 property tax exemptions; amending s. 196.011, F.S.;
 39 providing that taxpayers are not responsible for
 40 specified payments in certain circumstances; requiring
 41 property appraisers to provide multi-language
 42 applications under certain circumstances; amending s.
 43 196.031, F.S.; extending the timeframe before a
 44 property owner's failure to commence repair or
 45 rebuilding of homestead property constitutes
 46 abandonment; providing applicability; amending s.
 47 196.121, F.S.; requiring homestead application forms
 48 to include certain information; amending s. 196.161,
 49 F.S.; requiring property appraisers to include certain
 50 information with notices of tax liens; amending s.
 51 196.24, F.S.; revising the amount of a certain
 52 exemption related to disabled ex-servicemembers;
 53 providing applicability; amending s. 200.069, F.S.;
 54 providing that the property appraiser, rather than the
 55 local governing board, may request the notice of
 56 proposed property taxes and notice of non-ad valorem
 57 assessments; amending s. 201.08, F.S.; providing
 58 applicability; defining the term "principal limit";

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59 requiring that certain taxes be calculated based on
 60 the principal limit at a specified event; providing
 61 retroactive operation; providing construction;
 62 amending s. 201.21, F.S.; exempting all non-interest-
 63 bearing promissory notes, non-interest-bearing
 64 nonnegotiable notes, or non-interest-bearing written
 65 obligations, for specified purposes, from documentary
 66 stamp taxes in connection with the sale of alarm
 67 systems; amending s. 212.0306, F.S.; clarifying the
 68 necessary vote in a referendum for the levy of a
 69 certain local option food and beverage tax; amending
 70 s. 212.055, F.S.; deleting a restriction on counties
 71 authorized to levy an indigent care and trauma center
 72 surtax; amending s. 212.11, F.S.; authorizing an
 73 automatic extension for filing returns and remitting
 74 sales and use tax when specified states of emergency
 75 are declared; amending s. 212.12, F.S.; revising the
 76 amount of a sales tax collection allowance for certain
 77 dealers; amending s. 212.20, F.S.; deleting the future
 78 repeal of provisions related to annual distributions
 79 to the Florida Agricultural Promotional Campaign Trust
 80 Fund; amending s. 220.02, F.S.; revising the order in
 81 which credits may be taken to include a specified
 82 credit; amending s. 220.03, F.S.; revising the date of
 83 adoption of the Internal Revenue Code and other
 84 federal income tax statutes for purposes of the state
 85 corporate income tax; providing retroactive operation;
 86 amending s. 220.1915, F.S.; revising the definition of
 87 the term "qualifying railroad"; revising application

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88 requirements for the credit for qualified railroad
 89 reconstruction or replacement expenditures; revising
 90 requirements for the Department of Revenue related to
 91 the issuance of a certain letter; revising conditions
 92 for carry-forward and transfer of such credit;
 93 creating s. 220.1992, F.S.; defining the terms
 94 "qualified employee" and "qualified taxpayer";
 95 establishing a credit against specified taxes for
 96 taxpayers that employ specified individuals;
 97 specifying the amount of such tax credit; authorizing
 98 the department to adopt rules governing the manner and
 99 form of the application for such tax credit;
 100 specifying requirements for such form; requiring the
 101 department to approve the tax credit prior to the
 102 taxpayer taking the credit; requiring the department
 103 to approve the tax credits in a specified manner;
 104 requiring the department to notify the taxpayer in a
 105 specified manner if the determines an application is
 106 incomplete; providing that such taxpayer has a
 107 specified timeframe to correct any deficiency;
 108 providing the certain application are deemed complete
 109 on a specified date; prohibiting taxpayers from
 110 claiming a tax credit more than a specified amount;
 111 authorizing the carryforward of credits in a specified
 112 manner; providing the maximum amount of credit that
 113 may be granted during specified fiscal years;
 114 authorizing the department to consult with specified
 115 entities for a certain purpose; amending s. 220.222,
 116 F.S.; providing an automatic extension for the due

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117 date for a specified return in certain circumstances;
 118 amending s. 402.62, F.S.; revising the requirements
 119 for the Department of Children and Families in
 120 designating eligible charitable organizations;
 121 increasing the Strong Families Tax Credit cap;
 122 specifying when applications may be submitted to the
 123 Department of Revenue; amending s. 561.121, F.S.;
 124 providing for a specified monthly distribution to
 125 specified entities of funds collected from certain
 126 excise taxes on alcoholic beverages and license fees
 127 on vendors; providing for the uses of such funds;
 128 providing for future repeal; reenacting s. 571.26,
 129 F.S., relating to the Florida Agricultural Promotional
 130 Campaign Trust Fund; repealing s. 41 of chapter 2023-
 131 157, Laws of Florida, which provides for the
 132 expiration and reversion of a specified provision of
 133 law; amending s. 571.265, F.S.; deleting the future
 134 repeal of provisions related to the promotion of
 135 Florida thoroughbred breeding and of thoroughbred
 136 racing; amending s. 624.509, F.S.; exempting certain
 137 insurance policies, contracts, and endorsements from
 138 insurance premium tax; defining the term "flood";
 139 providing for future repeal; creating s. 624.5108,
 140 F.S.; requiring insurers issuing certain policies to
 141 provide a credit to policyholders in a specified
 142 amount; providing applicability; requiring the credit
 143 amount to be separately stated; providing for a credit
 144 against insurance premium tax for insurers in a
 145 specified amount; exempting insurers claiming such

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146 credit from retaliatory tax; providing construction;
 147 providing for carry-forward of certain credits;
 148 providing for future repeal; exempting certain
 149 policies providing property insurance from the state
 150 fire marshal regulatory assessment and surcharge;
 151 requiring that the amount of such exemption be
 152 provided as a credit to policyholders and separately
 153 disclosed; providing for future expiration; requiring
 154 insurers issuing certain policies to provide a credit
 155 to policyholders in a specified amount; providing
 156 applicability; requiring the credit to be separately
 157 disclosed; providing for a credit for insurers against
 158 certain assessments in a specified amount; providing
 159 for future expiration; exempting from sales and use
 160 tax specified disaster preparedness supplies during
 161 specified timeframes; providing applicability;
 162 authorizing the department to adopt emergency rules;
 163 exempting from sales and use tax admissions to certain
 164 events, performances, and facilities, certain season
 165 tickets, and the retail sale of certain boating and
 166 water activity, camping, fishing, general outdoor, and
 167 residential pool supplies during specified timeframes;
 168 defining terms; providing applicability; authorizing
 169 the department to adopt emergency rules; exempting
 170 from sales and use tax the retail sale of certain
 171 clothing, wallets, bags, school supplies, learning
 172 aids and jigsaw puzzles, and personal computers and
 173 personal computer-related accessories during specified
 174 timeframes; defining terms; providing applicability;

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175 authorizing certain dealers to opt out of
 176 participating in the tax holiday, subject to certain
 177 requirements; authorizing the department to adopt
 178 emergency rules; exempting from the sales and use tax
 179 the retail sale of certain tools during a specified
 180 timeframe; providing applicability; authorizing the
 181 department to adopt emergency rules; authorizing the
 182 Department of Revenue to adopt emergency rules for
 183 specified provisions; providing for future expiration;
 184 providing effective dates.

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

187
 188 Section 1. Paragraph (c) of subsection (4) of section
 189 125.0104, Florida Statutes, is amended to read:
 190 125.0104 Tourist development tax; procedure for levying;
 191 authorized uses; referendum; enforcement.—
 192 (4) ORDINANCE LEVY TAX; PROCEDURE.—
 193 (c) Before a referendum to enact or renew the ordinance
 194 levying and imposing the tax, the county tourist development
 195 council shall prepare and submit to the governing board of the
 196 county for its approval a plan for tourist development. The plan
 197 shall set forth the anticipated net tourist development tax
 198 revenue to be derived by the county for the 24 months following
 199 the levy of the tax; the tax district in which the enactment or
 200 renewal of the ordinance levying and imposing the tourist
 201 development tax is proposed; and a list, in the order of
 202 priority, of the proposed uses of the tax revenue by specific
 203 project or special use as the same are authorized under

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204 subsection (5). The plan shall include the approximate cost or
 205 expense allocation for each specific project or special use. The
 206 plan may not allocate more than 25 percent of the tax revenue
 207 received for a fiscal year to fund an individual project unless
 208 the governing board of the county approves such use by
 209 supermajority vote.

210 Section 2. Effective upon this act becoming a law,
 211 paragraph (d) of subsection (11) of section 192.001, Florida
 212 Statutes, is amended to read:

213 192.001 Definitions.—All definitions set out in chapters 1
 214 and 200 that are applicable to this chapter are included herein.
 215 In addition, the following definitions shall apply in the
 216 imposition of ad valorem taxes:

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

219 (d) "Tangible personal property" means all goods, chattels,
 220 and other articles of value (but does not include the vehicular
 221 items enumerated in s. 1(b), Art. VII of the State Constitution
 222 and elsewhere defined) capable of manual possession and whose
 223 chief value is intrinsic to the article itself. "Construction
 224 work in progress" consists of those items of tangible personal
 225 property commonly known as fixtures, machinery, and equipment
 226 when in the process of being installed in new or expanded
 227 improvements to real property and whose value is materially
 228 enhanced upon connection or use with a preexisting, taxable,
 229 operational system or facility. Construction work in progress
 230 shall be deemed substantially completed when connected with the
 231 preexisting, taxable, operational system or facility. For the
 232 purposes of tangible personal property constructed or installed

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 233 by an electric utility, construction work in progress shall be
 234 deemed substantially completed upon the earlier of when all
 235 permits or approvals required for commercial operation have been
 236 received or approved, or 1 year after the construction work in
 237 progress has been connected with the preexisting, taxable,
 238 operational system or facility. Inventory and household goods
 239 are expressly excluded from this definition.

240 Section 3. The amendment made by this act to s. 192.001,
 241 Florida Statutes, first applies beginning with the 2024 property
 242 tax roll.

243 Section 4. Paragraph (b) of subsection (4) and subsections
 244 (9) and (10) of section 193.155, Florida Statutes, are amended
 245 to read:

246 193.155 Homestead assessments.—Homestead property shall be
 247 assessed at just value as of January 1, 1994. Property receiving
 248 the homestead exemption after January 1, 1994, shall be assessed
 249 at just value as of January 1 of the year in which the property
 250 receives the exemption unless the provisions of subsection (8)
 251 apply.

252 (4)

253 (b)1. Changes, additions, or improvements that replace all
 254 or a portion of homestead property, including ancillary
 255 improvements, damaged or destroyed by misfortune or calamity
 256 shall be assessed upon substantial completion as provided in
 257 this paragraph. Such assessment must be calculated using the
 258 homestead property's assessed value as of the January 1
 259 immediately before the date on which the damage or destruction
 260 was sustained, subject to the assessment limitations in
 261 subsections (1) and (2), when:

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 262 a. The square footage of the homestead property as changed
 263 or improved does not exceed 110 percent of the square footage of
 264 the homestead property before the damage or destruction; or
 265 b. The total square footage of the homestead property as
 266 changed or improved does not exceed 1,500 square feet.
 267 2. The homestead property's assessed value must be
 268 increased by the just value of that portion of the changed or
 269 improved homestead property which is in excess of 110 percent of
 270 the square footage of the homestead property before the damage
 271 or destruction or of that portion exceeding 1,500 square feet.
 272 3. Homestead property damaged or destroyed by misfortune or
 273 calamity which, after being changed or improved, has a square
 274 footage of less than 100 percent of the homestead property's
 275 total square footage before the damage or destruction shall be
 276 assessed pursuant to subsection (5).
 277 4. Changes, additions, or improvements assessed pursuant to
 278 this paragraph must be reassessed pursuant to subsection (1) in
 279 subsequent years. This paragraph applies to changes, additions,
 280 or improvements commenced within 5 ~~3~~ years after the January 1
 281 following the damage or destruction of the homestead.
 282 (9) Erroneous assessments of homestead property assessed
 283 under this section may be corrected in the following manner:
 284 (a) If errors are made in arriving at any assessment under
 285 this section due to a material mistake of fact concerning an
 286 essential characteristic of the property, the just value and
 287 assessed value must be recalculated for every such year,
 288 including the year in which the mistake occurred, but the
 289 recalculated values shall be first applied to the tax roll in
 290 the year the mistake is discovered. No back taxes shall be due

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291 for any year as a result of recalculations under this paragraph.

292 (b) If changes, additions, or improvements are not assessed
 293 at just value as of the first January 1 after they were
 294 substantially completed, the property appraiser shall determine
 295 the just value for such changes, additions, or improvements for
 296 the year they were substantially completed. Assessments for
 297 subsequent years shall be corrected, applying this section if
 298 applicable; provided, however, that if a building permit was
 299 required and has not been issued by the county, the assessment
 300 may be corrected from the later of the year following
 301 substantial completion or 10 years prior to the error being
 302 discovered. The recalculated values shall be first applied to
 303 the tax roll in the year the mistake is discovered. No back
 304 taxes shall be due for any year as a result of recalculations
 305 under this paragraph.

306 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 307 ~~corrections made pursuant to this subsection shall be used to~~
 308 ~~calculate such back taxes.~~

309 (10) If the property appraiser determines that for any year
 310 or years within the prior 10 years a person who was not entitled
 311 to the homestead property assessment limitation granted under
 312 this section was granted the homestead property assessment
 313 limitation, the property appraiser making such determination
 314 shall serve upon the owner a notice of intent to record in the
 315 public records of the county a notice of tax lien against any
 316 property owned by that person in the county, and such property
 317 must be identified in the notice of tax lien. The property
 318 appraiser must include with such notice information explaining
 319 why the owner is not entitled to the limitation, the years for

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320 which unpaid taxes, penalties, and interest are due, and the
 321 manner in which unpaid taxes, penalties, and interest have been
 322 calculated. Such property that is situated in this state is
 323 subject to the unpaid taxes, plus a penalty of 50 percent of the
 324 unpaid taxes for each year and 15 percent interest per annum.
 325 However, when a person entitled to exemption pursuant to s.
 326 196.031 inadvertently receives the limitation pursuant to this
 327 section following a change of ownership or if the property
 328 appraiser improperly grants the property assessment limitation
 329 as a result of a clerical mistake or an omission, the assessment
 330 of such property must be corrected as provided in paragraph
 331 (9) (a), and the person need not pay the unpaid taxes, penalties,
 332 or interest. Before a lien may be filed, the person or entity so
 333 notified must be given 30 days to pay the taxes and any
 334 applicable penalties and interest. If the property appraiser
 335 improperly grants the property assessment limitation as a result
 336 of a clerical mistake or an omission, the person or entity
 337 improperly receiving the property assessment limitation may not
 338 be assessed a penalty or interest.

339 Section 5. Subsections (9) and (10) of section 193.1554,
 340 Florida Statutes, are amended to read:

341 193.1554 Assessment of nonhomestead residential property.—

342 (9) Erroneous assessments of nonhomestead residential
 343 property assessed under this section may be corrected in the
 344 following manner:

345 (a) If errors are made in arriving at any assessment under
 346 this section due to a material mistake of fact concerning an
 347 essential characteristic of the property, the just value and
 348 assessed value must be recalculated for every such year,

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349 including the year in which the mistake occurred, but the
 350 recalculated values shall be first applied to the tax roll in
 351 the year the mistake is discovered. No back taxes shall be due
 352 for any year as a result of recalculations under this paragraph.

353 (b) If changes, additions, or improvements are not assessed
 354 at just value as of the first January 1 after they were
 355 substantially completed, the property appraiser shall determine
 356 the just value for such changes, additions, or improvements for
 357 the year they were substantially completed. Assessments for
 358 subsequent years must shall be corrected, applying this section
 359 if applicable; provided, however, that if a building permit was
 360 required and has not been issued by the county, the assessment
 361 may be corrected from the later of the year following
 362 substantial completion or 10 years prior to the error being
 363 discovered. The recalculated values shall be first applied to
 364 the tax roll in the year the mistake is discovered. No back
 365 taxes shall be due for any year as a result of recalculations
 366 under this paragraph.

367 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 368 ~~corrections made pursuant to this subsection shall be used to~~
 369 ~~calculate such back taxes.~~

370 (10) If the property appraiser determines that for any year
 371 or years within the prior 10 years a person or entity who was
 372 not entitled to the property assessment limitation granted under
 373 this section was granted the property assessment limitation, the
 374 property appraiser making such determination shall serve upon
 375 the owner a notice of intent to record in the public records of
 376 the county a notice of tax lien against any property owned by
 377 that person or entity in the county, and such property must be

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378 identified in the notice of tax lien. The property appraiser
 379 must include with such notice information explaining why the
 380 owner is not entitled to the limitation, the years for which
 381 unpaid taxes, penalties, and interest are due, and the manner in
 382 which unpaid taxes, penalties, and interest have been
 383 calculated. Such property that is situated in this state is
 384 subject to the unpaid taxes, plus a penalty of 50 percent of the
 385 unpaid taxes for each year and 15 percent interest per annum.
 386 However, if the property assessment limitation is granted as a
 387 result of a clerical mistake or an omission by the property
 388 appraiser, the taxpayer need not pay the unpaid taxes,
 389 penalties, or interest. Before a lien may be filed, the person
 390 or entity so notified must be given 30 days to pay the taxes and
 391 any applicable penalties and interest. ~~If the property appraiser~~
 392 ~~improperly grants the property assessment limitation as a result~~
 393 ~~of a clerical mistake or an omission, the person or entity~~
 394 ~~improperly receiving the property assessment limitation may not~~
 395 ~~be assessed a penalty or interest.~~

396 Section 6. Subsections (9) and (10) of section 193.1555,
 397 Florida Statutes, are amended to read:

398 193.1555 Assessment of certain residential and
 399 nonresidential real property.-

400 (9) Erroneous assessments of nonresidential real property
 401 assessed under this section may be corrected in the following
 402 manner:

403 (a) If errors are made in arriving at any assessment under
 404 this section due to a material mistake of fact concerning an
 405 essential characteristic of the property, the just value and
 406 assessed value must be recalculated for every such year,

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407 including the year in which the mistake occurred, but the
 408 recalculated values shall be first applied to the tax roll in
 409 the year the mistake is discovered. No back taxes shall be due
 410 for any year as a result of recalculations under this paragraph.

411 (b) If changes, additions, or improvements are not assessed
 412 at just value as of the first January 1 after they were
 413 substantially completed, the property appraiser shall determine
 414 the just value for such changes, additions, or improvements for
 415 the year they were substantially completed. Assessments for
 416 subsequent years shall be corrected, applying this section if
 417 applicable; provided, however, that if a building permit was
 418 required and has not been issued by the county, the assessment
 419 may be corrected from the later of the year following
 420 substantial completion or 10 years prior to the error being
 421 discovered. The recalculated values shall be first applied to
 422 the tax roll in the year the mistake is discovered. No back
 423 taxes shall be due for any year as a result of recalculations
 424 under this paragraph.

425 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 426 ~~corrections made pursuant to this subsection shall be used to~~
 427 ~~calculate such back taxes.~~

428 (10) If the property appraiser determines that for any year
 429 or years within the prior 10 years a person or entity who was
 430 not entitled to the property assessment limitation granted under
 431 this section was granted the property assessment limitation, the
 432 property appraiser making such determination shall serve upon
 433 the owner a notice of intent to record in the public records of
 434 the county a notice of tax lien against any property owned by
 435 that person or entity in the county, and such property must be

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436 identified in the notice of tax lien. The property appraiser
 437 must include with such notice information explaining why the
 438 owner is not entitled to the limitation, the years for which
 439 unpaid taxes, penalties, and interest are due, and the manner in
 440 which unpaid taxes, penalties, and interest have been
 441 calculated. Such property that is situated in this state is
 442 subject to the unpaid taxes, plus a penalty of 50 percent of the
 443 unpaid taxes for each year and 15 percent interest per annum.
 444 However, if the property assessment limitation is granted as a
 445 result of a clerical mistake or an omission by the property
 446 appraiser, the taxpayer need not pay the unpaid taxes,
 447 penalties, or interest. Before a lien may be filed, the person
 448 or entity so notified must be given 30 days to pay the taxes and
 449 any applicable penalties and interest. ~~If the property appraiser~~
 450 ~~improperly grants the property assessment limitation as a result~~
 451 ~~of a clerical mistake or an omission, the person or entity~~
 452 ~~improperly receiving the property assessment limitation may not~~
 453 ~~be assessed a penalty or interest.~~

454 Section 7. Subsection (1) of section 193.624, Florida
 455 Statutes, is amended to read:

456 193.624 Assessment of renewable energy source devices.—

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

462 (a) Solar energy collectors, photovoltaic modules, and
 463 inverters.

464 (b) Storage tanks and other storage systems, excluding

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465 swimming pools used as storage tanks.
 466 (c) Rockbeds.
 467 (d) Thermostats and other control devices.
 468 (e) Heat exchange devices.
 469 (f) Pumps and fans.
 470 (g) Roof ponds.
 471 (h) Freestanding thermal containers.
 472 (i) Pipes, ducts, wiring, structural supports, refrigerant
 473 handling systems, and other components used as integral parts of
 474 such systems; however, such equipment does not include
 475 conventional backup systems of any type or any equipment or
 476 structure that would be required in the absence of the renewable
 477 energy source device.
 478 (j) Windmills and wind turbines.
 479 (k) Wind-driven generators.
 480 (l) Power conditioning and storage devices that store or
 481 use solar energy, wind energy, or energy derived from geothermal
 482 deposits to generate electricity or mechanical forms of energy.
 483 (m) Pipes and other equipment used to transmit hot
 484 geothermal water to a dwelling or structure from a geothermal
 485 deposit.
 486 (n) Pipes, equipment, structural facilities, structural
 487 support, and any other machinery integral to the
 488 interconnection, production, storage, compression,
 489 transportation, processing, and conversion of biogas from
 490 landfill waste; livestock farm waste, including manure; food
 491 waste; or treated wastewater into renewable natural gas as
 492 defined in s. 366.91.
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494 The term does not include equipment that is on the distribution
 495 or transmission side of the point at which a renewable energy
 496 source device is interconnected to an electric utility's
 497 distribution grid or transmission lines or a natural gas
 498 pipeline or distribution system.
 499 Section 8. The amendments made by this act to s. 193.624,
 500 Florida Statutes, first apply to the 2025 property tax roll.
 501 Section 9. Section 195.028, Florida Statutes, is created to
 502 read:
 503 195.028 Taxpayer-friendly property assessment
 504 administration information.—
 505 (1) Upon request by a property appraiser, the department
 506 must develop multi-language versions of forms prescribed by the
 507 department, if translation resources are reasonably available.
 508 Such forms must contain English and may include one or more
 509 requested languages other than English.
 510 (2) The department shall develop a flyer or brochure that
 511 shall be posted to the department's and each property
 512 appraiser's website informing taxpayers of examples of
 513 activities that may affect eligibility for ad valorem property
 514 tax exemptions, including but not limited to, rental of
 515 homestead property or establishment of permanent residency at
 516 another property.
 517 Section 10. Paragraph (a) of subsection (9) of section
 518 196.011, Florida Statutes, is amended, and subsection (13) is
 519 added to that section, to read:
 520 196.011 Annual application required for exemption.—
 521 (9) (a) A county may, at the request of the property
 522 appraiser and by a majority vote of its governing body, waive

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523 the requirement that an annual application or statement be made
 524 for exemption of property within the county after an initial
 525 application is made and the exemption granted. The waiver under
 526 this subsection of the annual application or statement
 527 requirement applies to all exemptions under this chapter except
 528 the exemption under s. 196.1995. Notwithstanding such waiver,
 529 refiling of an application or statement shall be required when
 530 any property granted an exemption is sold or otherwise disposed
 531 of, when the ownership changes in any manner, when the applicant
 532 for homestead exemption ceases to use the property as his or her
 533 homestead, or when the status of the owner changes so as to
 534 change the exempt status of the property. In its deliberations
 535 on whether to waive the annual application or statement
 536 requirement, the governing body shall consider the possibility
 537 of fraudulent exemption claims which may occur due to the waiver
 538 of the annual application requirement. The owner of any property
 539 granted an exemption who is not required to file an annual
 540 application or statement shall notify the property appraiser
 541 promptly whenever the use of the property or the status or
 542 condition of the owner changes so as to change the exempt status
 543 of the property. If any property owner fails to so notify the
 544 property appraiser and the property appraiser determines that
 545 for any year within the prior 10 years the owner was not
 546 entitled to receive such exemption, the owner of the property is
 547 subject to the taxes exempted as a result of such failure plus
 548 15 percent interest per annum and a penalty of 50 percent of the
 549 taxes exempted. However, if such exemption is granted as a
 550 result of a clerical mistake or an omission by the property
 551 appraiser, the taxpayer need not pay the unpaid taxes,

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552 penalties, or interest. Except for homestead exemptions
 553 controlled by s. 196.161, the property appraiser making such
 554 determination shall record in the public records of the county a
 555 notice of tax lien against any property owned by that person or
 556 entity in the county, and such property must be identified in
 557 the notice of tax lien. Such property is subject to the payment
 558 of all taxes and penalties. Such lien when filed shall attach to
 559 any property, identified in the notice of tax lien, owned by the
 560 person who illegally or improperly received the exemption. If
 561 such person no longer owns property in that county but owns
 562 property in some other county or counties in the state, the
 563 property appraiser shall record a notice of tax lien in such
 564 other county or counties, identifying the property owned by such
 565 person or entity in such county or counties, and it shall become
 566 a lien against such property in such county or counties.

567 (13) Upon request by an applicant, a property appraiser
 568 must provide a multi-language application, if such application
 569 has been developed by the department pursuant to s. 195.028.

570 Section 11. Subsection (7) of section 196.031, Florida
 571 Statutes, is amended to read:

572 196.031 Exemption of homesteads.—

573 (7) When homestead property is damaged or destroyed by
 574 misfortune or calamity and the property is uninhabitable on
 575 January 1 after the damage or destruction occurs, the homestead
 576 exemption may be granted if the property is otherwise qualified
 577 and if the property owner notifies the property appraiser that
 578 he or she intends to repair or rebuild the property and live in
 579 the property as his or her primary residence after the property
 580 is repaired or rebuilt and does not claim a homestead exemption

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581 on any other property or otherwise violate this section. Failure
 582 by the property owner to commence the repair or rebuilding of
 583 the homestead property within 5 ~~3~~ years after January 1
 584 following the property's damage or destruction constitutes
 585 abandonment of the property as a homestead. After the 5-year ~~3-~~
 586 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of
 587 a building permit issued to the property owner for such repairs
 588 or rebuilding also constitutes abandonment of the property as
 589 homestead.

590 Section 12. The amendments made by this act to ss. 193.155,
 591 193.1554, 193.1555, 196.011, and 196.031, Florida Statutes,
 592 first apply beginning with the 2025 property tax roll.

593 Section 13. Subsection (3) of section 196.121, Florida
 594 Statutes, is amended to read:

595 196.121 Homestead exemptions; forms.—

596 (3) The forms shall also contain the following:

597 (a) Notice of examples of activities that may affect
 598 eligibility for homestead exemptions, including, but not limited
 599 to, rental of homestead property or establishment of permanent
 600 residency at another property.

601 (b) Notice of the tax lien which can be imposed pursuant to
 602 s. 196.161.

603 (c) ~~(b)~~ Notice that information contained in the application
 604 will be provided to the Department of Revenue and may also be
 605 provided to any state in which the applicant has previously
 606 resided.

607 (d) ~~(c)~~ A requirement that the applicant read or have read
 608 to him or her the contents of the form.

609 Section 14. Paragraph (b) of subsection (1) of section

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610 196.161, Florida Statutes, is amended to read:

611 196.161 Homestead exemptions; lien imposed on property of
 612 person claiming exemption although not a permanent resident.—

613 (1)

614 (b) In addition, upon determination by the property
 615 appraiser that for any year or years within the prior 10 years a
 616 person who was not entitled to a homestead exemption was granted
 617 a homestead exemption from ad valorem taxes, it shall be the
 618 duty of the property appraiser making such determination to
 619 serve upon the owner a notice of intent to record in the public
 620 records of the county a notice of tax lien against any property
 621 owned by that person in the county, and such property shall be
 622 identified in the notice of tax lien. The property appraiser
 623 must include with such notice served upon the owner information
 624 explaining why the owner is not entitled to the homestead
 625 exemption; for which years unpaid taxes, penalties, and interest
 626 are due; and how unpaid taxes, penalties, and interest have been
 627 calculated. Such property which is situated in this state shall
 628 be subject to the taxes exempted thereby, plus a penalty of 50
 629 percent of the unpaid taxes for each year and 15 percent
 630 interest per annum. However, if a homestead exemption is
 631 improperly granted as a result of a clerical mistake or an
 632 omission by the property appraiser, the person improperly
 633 receiving the exemption shall not be assessed penalty and
 634 interest. Before any such lien may be filed, the owner so
 635 notified must be given 30 days to pay the taxes, penalties, and
 636 interest.

637 Section 15. Subsection (1) of section 196.24, Florida
 638 Statutes, is amended to read:

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639 196.24 Exemption for disabled ex-servicemember or surviving
640 spouse; evidence of disability.—

641 (1) Any ex-servicemember, as defined in s. 196.012, who is
642 a bona fide resident of the state, who was discharged under
643 honorable conditions, and who has been disabled to a degree of
644 10 percent or more by misfortune or while serving during a
645 period of wartime service as defined in s. 1.01(14) is entitled
646 to the exemption from taxation provided for in s. 3(b), Art. VII
647 of the State Constitution as provided in this section. Property
648 to the value of \$10,000 ~~#\$5,000~~ of such a person is exempt from
649 taxation. The production by him or her of a certificate of
650 disability from the United States Government or the United
651 States Department of Veterans Affairs or its predecessor before
652 the property appraiser of the county wherein the ex-
653 servicemember's property lies is prima facie evidence of the
654 fact that he or she is entitled to the exemption. The
655 unmarried surviving spouse of such a disabled ex-servicemember
656 is also entitled to the exemption.

657 Section 16. The amendments made by this act to s. 196.24,
658 Florida Statutes, first apply to the 2025 property tax roll.

659 Section 17. Paragraph (a) of subsection (10) of section
660 200.069, Florida Statutes, is amended to read:

661 200.069 Notice of proposed property taxes and non-ad
662 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
663 appraiser, in the name of the taxing authorities and local
664 governing boards levying non-ad valorem assessments within his
665 or her jurisdiction and at the expense of the county, shall
666 prepare and deliver by first-class mail to each taxpayer to be
667 listed on the current year's assessment roll a notice of

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668 proposed property taxes, which notice shall contain the elements
669 and use the format provided in the following form.
670 Notwithstanding the provisions of s. 195.022, no county officer
671 shall use a form other than that provided herein. The Department
672 of Revenue may adjust the spacing and placement on the form of
673 the elements listed in this section as it considers necessary
674 based on changes in conditions necessitated by various taxing
675 authorities. If the elements are in the order listed, the
676 placement of the listed columns may be varied at the discretion
677 and expense of the property appraiser, and the property
678 appraiser may use printing technology and devices to complete
679 the form, the spacing, and the placement of the information in
680 the columns. In addition, the property appraiser may not include
681 in the mailing of the notice of ad valorem taxes and non-ad
682 valorem assessments additional information or items unless such
683 information or items explain a component of the notice or
684 provide information directly related to the assessment and
685 taxation of the property. A county officer may use a form other
686 than that provided by the department for purposes of this part,
687 but only if his or her office pays the related expenses and he
688 or she obtains prior written permission from the executive
689 director of the department; however, a county officer may not
690 use a form the substantive content of which is at variance with
691 the form prescribed by the department. The county officer may
692 continue to use such an approved form until the law that
693 specifies the form is amended or repealed or until the officer
694 receives written disapproval from the executive director.

695 (10) (a) If requested by the property appraiser local
696 ~~governing board levying non-ad valorem assessments~~ and agreed to

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697 by the local governing board levying non-ad valorem assessments
 698 ~~property appraiser~~, the notice specified in this section may
 699 contain a notice of proposed or adopted non-ad valorem
 700 assessments. If so agreed, the notice shall be titled:

701
 702 NOTICE OF PROPOSED PROPERTY TAXES
 703 AND PROPOSED OR ADOPTED
 704 NON-AD VALOREM ASSESSMENTS
 705 DO NOT PAY--THIS IS NOT A BILL
 706

707 There must be a clear partition between the notice of proposed
 708 property taxes and the notice of proposed or adopted non-ad
 709 valorem assessments. The partition must be a bold, horizontal
 710 line approximately 1/8-inch thick. By rule, the department shall
 711 provide a format for the form of the notice of proposed or
 712 adopted non-ad valorem assessments which meets the following
 713 minimum requirements:

714 1. There must be subheading for columns listing the levying
 715 local governing board, with corresponding assessment rates
 716 expressed in dollars and cents per unit of assessment, and the
 717 associated assessment amount.

718 2. The purpose of each assessment must also be listed in
 719 the column listing the levying local governing board if the
 720 purpose is not clearly indicated by the name of the board.

721 3. Each non-ad valorem assessment for each levying local
 722 governing board must be listed separately.

723 4. If a county has too many municipal service benefit units
 724 or assessments to be listed separately, it shall combine them by
 725 function.

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726 5. A brief statement outlining the responsibility of the
 727 tax collector and each levying local governing board as to any
 728 non-ad valorem assessment must be provided on the form,
 729 accompanied by directions as to which office to contact for
 730 particular questions or problems.

731 Section 18. Present subsections (6), (7), and (8) of
 732 section 201.08, Florida Statutes, are redesignated as
 733 subsections (7), (8), and (9), respectively, a new subsection
 734 (6) is added to that section, and paragraph (b) of subsection
 735 (1) of that section is republished, to read:

736 201.08 Tax on promissory or nonnegotiable notes, written
 737 obligations to pay money, or assignments of wages or other
 738 compensation; exception.—

739 (1)

740 (b) On mortgages, trust deeds, security agreements, or
 741 other evidences of indebtedness filed or recorded in this state,
 742 and for each renewal of the same, the tax shall be 35 cents on
 743 each \$100 or fraction thereof of the indebtedness or obligation
 744 evidenced thereby. Mortgages, including, but not limited to,
 745 mortgages executed without the state and recorded in the state,
 746 which incorporate the certificate of indebtedness, not otherwise
 747 shown in separate instruments, are subject to the same tax at
 748 the same rate. When there is both a mortgage, trust deed, or
 749 security agreement and a note, certificate of indebtedness, or
 750 obligation, the tax shall be paid on the mortgage, trust deed,
 751 or security agreement at the time of recordation. A notation
 752 shall be made on the note, certificate of indebtedness, or
 753 obligation that the tax has been paid on the mortgage, trust
 754 deed, or security agreement. If a mortgage, trust deed, security

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755 agreement, or other evidence of indebtedness is subsequently
 756 filed or recorded in this state to evidence an indebtedness or
 757 obligation upon which tax was paid under paragraph (a) or
 758 subsection (2), tax shall be paid on the mortgage, trust deed,
 759 security agreement, or other evidence of indebtedness on the
 760 amount of the indebtedness or obligation evidenced which exceeds
 761 the aggregate amount upon which tax was previously paid under
 762 this paragraph and under paragraph (a) or subsection (2). If the
 763 mortgage, trust deed, security agreement, or other evidence of
 764 indebtedness subject to the tax levied by this section secures
 765 future advances, as provided in s. 697.04, the tax shall be paid
 766 at the time of recordation on the initial debt or obligation
 767 secured, excluding future advances; at the time and so often as
 768 any future advance is made, the tax shall be paid on all sums
 769 then advanced regardless of where such advance is made.
 770 Notwithstanding the aforestated general rule, any increase in
 771 the amount of original indebtedness caused by interest accruing
 772 under an adjustable rate note or mortgage having an initial
 773 interest rate adjustment interval of not less than 6 months
 774 shall be taxable as a future advance only to the extent such
 775 increase is a computable sum certain when the document is
 776 executed. Failure to pay the tax shall not affect the lien for
 777 any such future advance given by s. 697.04, but any person who
 778 fails or refuses to pay such tax due by him or her is guilty of
 779 a misdemeanor of the first degree. The mortgage, trust deed, or
 780 other instrument shall not be enforceable in any court of this
 781 state as to any such advance unless and until the tax due
 782 thereon upon each advance that may have been made thereunder has
 783 been paid.

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784 (6) For a home equity conversion mortgage as defined in 12
 785 C.F.R. s. 1026.33(a), only the principal limit available to the
 786 borrower is subject to the tax imposed in this section. The
 787 maximum claim amount and the stated mortgage amount are not
 788 subject to the tax imposed in this section. As used in this
 789 subsection, the term "principal limit" means the gross amount of
 790 loan proceeds available to the borrower without consideration of
 791 any use restrictions. For purposes of this subsection, the tax
 792 must be calculated based on the principal limit amount
 793 determined at the time of closing as evidenced by the recorded
 794 mortgage or any supporting documents attached thereto.
 795 Section 19. The amendment to s. 201.08, Florida Statutes,
 796 made by this act is intended to be remedial in nature and shall
 797 apply retroactively, but does not create a right to a refund or
 798 credit of any tax paid before the effective date of this act.
 799 For any home equity conversion mortgage recorded before the
 800 effective date of this act, the taxpayer may evidence the
 801 principal limit using related loan documents.
 802 Section 20. Section 201.21, Florida Statutes, is amended to
 803 read:
 804 201.21 Notes and other written obligations exempt under
 805 certain conditions.—
 806 (1) There shall be exempt from all excise taxes imposed by
 807 this chapter all promissory notes, nonnegotiable notes, and
 808 other written obligations to pay money bearing date subsequent
 809 to July 1, 1955, hereinafter referred to as "principal
 810 obligations," when the maker thereof shall pledge or deposit
 811 with the payee or holder thereof pursuant to any agreement
 812 commonly known as a wholesale warehouse mortgage agreement, as

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813 collateral security for the payment thereof, any collateral
 814 obligation or obligations, as hereinafter defined, provided all
 815 excise taxes imposed by this chapter upon or in respect to such
 816 collateral obligation or obligations shall have been paid. If
 817 the indebtedness evidenced by any such principal obligation
 818 shall be in excess of the indebtedness evidenced by such
 819 collateral obligation or obligations, the exemption provided by
 820 this ~~subsection section~~ shall not apply to the amount of such
 821 excess indebtedness; and, in such event, the excise taxes
 822 imposed by this chapter shall apply and be paid only in respect
 823 to such excess of indebtedness of such principal obligation. The
 824 term "collateral obligation" as used in this ~~subsection section~~
 825 means any note, bond, or other written obligation to pay money
 826 secured by mortgage, deed of trust, or other lien upon real or
 827 personal property. The pledging of a specific collateral
 828 obligation to secure a specific principal obligation, if
 829 required under the terms of the agreement, shall not invalidate
 830 the exemption provided by this ~~subsection section~~. The temporary
 831 removal of the document or documents representing one or more
 832 collateral obligations for a reasonable commercial purpose, for
 833 a period not exceeding 60 days, shall not invalidate the
 834 exemption provided by this ~~subsection section~~.

835 (2) There shall be exempt from all excise taxes imposed by
 836 this chapter all non-interest-bearing promissory notes, non-
 837 interest-bearing nonnegotiable notes, or non-interest-bearing
 838 written obligations to pay money, or assignments of salaries,
 839 wages, or other compensation made, executed, delivered, sold,
 840 transferred, or assigned in the state, and for each renewal of
 841 the same, of \$3,500 or less, when given by a customer to an

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842 alarm system contractor, as defined in s. 489.505, in connection
 843 with the sale of an alarm system as defined in s. 489.505.

844 Section 21. Paragraph (d) of subsection (2) of section
 845 212.0306, Florida Statutes, is amended to read:

846 212.0306 Local option food and beverage tax; procedure for
 847 levying; authorized uses; administration.—

848 (2)

849 (d) Sales in cities or towns presently imposing a municipal
 850 resort tax as authorized by chapter 67-930, Laws of Florida, are
 851 exempt from the taxes authorized by subsection (1); however, the
 852 tax authorized by paragraph (1)(b) may be levied in such city or
 853 town if the governing authority of the city or town adopts an
 854 ordinance that is subsequently approved by a majority of the
 855 registered electors in such city or town voting in at a
 856 referendum held at a general election as defined in s. 97.021.
 857 Any tax levied in a city or town pursuant to this paragraph
 858 takes effect on the first day of January following the general
 859 election in which the ordinance was approved. A referendum to
 860 reenact an expiring tax authorized under this paragraph must be
 861 held at a general election occurring within the 48-month period
 862 immediately preceding the effective date of the reenacted tax,
 863 and the referendum may appear on the ballot only once within the
 864 48-month period.

865 Section 22. Paragraph (a) of subsection (4) of section
 866 212.055, Florida Statutes, is amended to read:

867 212.055 Discretionary sales surtaxes; legislative intent;
 868 authorization and use of proceeds.—It is the legislative intent
 869 that any authorization for imposition of a discretionary sales
 870 surtax shall be published in the Florida Statutes as a

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871 subsection of this section, irrespective of the duration of the
872 levy. Each enactment shall specify the types of counties
873 authorized to levy; the rate or rates which may be imposed; the
874 maximum length of time the surtax may be imposed, if any; the
875 procedure which must be followed to secure voter approval, if
876 required; the purpose for which the proceeds may be expended;
877 and such other requirements as the Legislature may provide.
878 Taxable transactions and administrative procedures shall be as
879 provided in s. 212.054.

880 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.-

881 (a)1. The governing body in each county that the government
882 ~~of which is not consolidated with that of one or more~~
883 ~~municipalities, which~~ has a population of at least 800,000
884 residents and is not authorized to levy a surtax under
885 subsection (5), may levy, pursuant to an ordinance either
886 approved by an extraordinary vote of the governing body or
887 conditioned to take effect only upon approval by a majority vote
888 of the electors of the county voting in a referendum, a
889 discretionary sales surtax at a rate that may not exceed 0.5
890 percent.

891 2. If the ordinance is conditioned on a referendum, a
892 statement that includes a brief and general description of the
893 purposes to be funded by the surtax and that conforms to the
894 requirements of s. 101.161 shall be placed on the ballot by the
895 governing body of the county. The following questions shall be
896 placed on the ballot:

897 FOR THE. . .CENTS TAX
898
899 AGAINST THE. . .CENTS TAX

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900
901 3. The ordinance adopted by the governing body providing
902 for the imposition of the surtax shall set forth a plan for
903 providing health care services to qualified residents, as
904 defined in subparagraph 4. Such plan and subsequent amendments
905 to it shall fund a broad range of health care services for both
906 indigent persons and the medically poor, including, but not
907 limited to, primary care and preventive care as well as hospital
908 care. The plan must also address the services to be provided by
909 the Level I trauma center. It shall emphasize a continuity of
910 care in the most cost-effective setting, taking into
911 consideration both a high quality of care and geographic access.
912 Where consistent with these objectives, it shall include,
913 without limitation, services rendered by physicians, clinics,
914 community hospitals, mental health centers, and alternative
915 delivery sites, as well as at least one regional referral
916 hospital where appropriate. It shall provide that agreements
917 negotiated between the county and providers, including hospitals
918 with a Level I trauma center, will include reimbursement
919 methodologies that take into account the cost of services
920 rendered to eligible patients, recognize hospitals that render a
921 disproportionate share of indigent care, provide other
922 incentives to promote the delivery of charity care, promote the
923 advancement of technology in medical services, recognize the
924 level of responsiveness to medical needs in trauma cases, and
925 require cost containment including, but not limited to, case
926 management. It must also provide that any hospitals that are
927 owned and operated by government entities on May 21, 1991, must,
928 as a condition of receiving funds under this subsection, afford

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929 public access equal to that provided under s. 286.011 as to
 930 meetings of the governing board, the subject of which is
 931 budgeting resources for the rendition of charity care as that
 932 term is defined in the Florida Hospital Uniform Reporting System
 933 (FHURS) manual referenced in s. 408.07. The plan shall also
 934 include innovative health care programs that provide cost-
 935 effective alternatives to traditional methods of service
 936 delivery and funding.

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

939 a. Qualified as indigent persons as certified by the
 940 authorizing county;

941 b. Certified by the authorizing county as meeting the
 942 definition of the medically poor, defined as persons having
 943 insufficient income, resources, and assets to provide the needed
 944 medical care without using resources required to meet basic
 945 needs for shelter, food, clothing, and personal expenses; or not
 946 being eligible for any other state or federal program, or having
 947 medical needs that are not covered by any such program; or
 948 having insufficient third-party insurance coverage. In all
 949 cases, the authorizing county is intended to serve as the payor
 950 of last resort; or

951 c. Participating in innovative, cost-effective programs
 952 approved by the authorizing county.

953 5. Moneys collected pursuant to this paragraph remain the
 954 property of the state and shall be distributed by the Department
 955 of Revenue on a regular and periodic basis to the clerk of the
 956 circuit court as ex officio custodian of the funds of the
 957 authorizing county. The clerk of the circuit court shall:

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958 a. Maintain the moneys in an indigent health care trust
 959 fund;

960 b. Invest any funds held on deposit in the trust fund
 961 pursuant to general law;

962 c. Disburse the funds, including any interest earned, to
 963 any provider of health care services, as provided in
 964 subparagraphs 3. and 4., upon directive from the authorizing
 965 county. However, if a county has a population of at least
 966 800,000 residents and has levied the surtax authorized in this
 967 paragraph, notwithstanding any directive from the authorizing
 968 county, on October 1 of each calendar year, the clerk of the
 969 court shall issue a check in the amount of \$6.5 million to a
 970 hospital in its jurisdiction that has a Level I trauma center or
 971 shall issue a check in the amount of \$3.5 million to a hospital
 972 in its jurisdiction that has a Level I trauma center if that
 973 county enacts and implements a hospital lien law in accordance
 974 with chapter 98-499, Laws of Florida. The issuance of the checks
 975 on October 1 of each year is provided in recognition of the
 976 Level I trauma center status and shall be in addition to the
 977 base contract amount received during fiscal year 1999-2000 and
 978 any additional amount negotiated to the base contract. If the
 979 hospital receiving funds for its Level I trauma center status
 980 requests such funds to be used to generate federal matching
 981 funds under Medicaid, the clerk of the court shall instead issue
 982 a check to the Agency for Health Care Administration to
 983 accomplish that purpose to the extent that it is allowed through
 984 the General Appropriations Act; and

985 d. Prepare on a biennial basis an audit of the trust fund
 986 specified in sub-subparagraph a. Commencing February 1, 2004,

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987 such audit shall be delivered to the governing body and to the
 988 chair of the legislative delegation of each authorizing county.

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

993 Section 23. Paragraph (b) of subsection (1) and paragraph
 994 (b) of subsection (4) of section 212.11, Florida Statutes, are
 995 amended to read:

996 212.11 Tax returns and regulations.—

997 (1)

998 (b)1. For the purpose of ascertaining the amount of tax
 999 payable under this chapter, it shall be the duty of all dealers
 1000 to file a return and remit the tax, on or before the 20th day of
 1001 the month, to the department, upon forms prepared and furnished
 1002 by it or in a format prescribed by it. Such return must show the
 1003 rentals, admissions, gross sales, or purchases, as the case may
 1004 be, arising from all leases, rentals, admissions, sales, or
 1005 purchases taxable under this chapter during the preceding
 1006 calendar month.

1007 2. Notwithstanding subparagraph 1. and in addition to any
 1008 extension or waiver ordered pursuant to s. 213.055, a dealer is
 1009 granted an automatic 10-calendar-day extension after the due
 1010 date for filing a return and remitting the tax if all of the
 1011 following conditions are met:

1012 a. The Governor has ordered or proclaimed a declaration of
 1013 a state of emergency pursuant to s. 252.36.

1014 b. The declaration is the first declaration for the event
 1015 giving rise to the state of emergency or expands the counties

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1016 covered by the initial state of emergency without extending or
 1017 renewing the period of time covered by the first declaration of
 1018 a state of emergency.

1019 c. The first day of the period covered by the first
 1020 declaration for the event giving rise to the state of emergency
 1021 is within 5 business days before the 20th day of the month.

1022 (4)

1023 (b)1. The amount of any estimated tax shall be due,
 1024 payable, and remitted by electronic funds transfer by the 20th
 1025 day of the month for which it is estimated. The difference
 1026 between the amount of estimated tax paid and the actual amount
 1027 of tax due under this chapter for such month shall be due and
 1028 payable by the first day of the following month and remitted by
 1029 electronic funds transfer by the 20th day thereof.

1030 2. Notwithstanding subparagraph 1. and in addition to any
 1031 extension or waiver ordered pursuant to s. 213.055, a dealer
 1032 with a certificate of registration issued under s. 212.18 to
 1033 engage in or conduct business in a county to which an emergency
 1034 declaration applies in sub-subparagraph b. is granted an
 1035 automatic 10-calendar-day extension after the due date for
 1036 filing a return and remitting the tax if all of the following
 1037 conditions are met:

1038 a. The Governor has ordered or proclaimed a declaration of
 1039 a state of emergency pursuant to s. 252.36.

1040 b. The declaration is the first declaration for the event
 1041 giving rise to the state of emergency or expands the counties
 1042 covered by the initial state of emergency without extending or
 1043 renewing the period of time covered by the first declaration of
 1044 a state of emergency.

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1045 c. The first day of the period covered by the first
 1046 declaration for the event giving rise to the state of emergency
 1047 is within 5 business days before the 20th day of the month.

1048 Section 24. Effective January 1, 2025, paragraph (a) of
 1049 subsection (1) of section 212.12, Florida Statutes, is amended
 1050 to read:

1051 212.12 Dealer's credit for collecting tax; penalties for
 1052 noncompliance; powers of Department of Revenue in dealing with
 1053 delinquents; rounding; records required.—

1054 (1) (a) Notwithstanding any other law and for the purpose of
 1055 compensating persons granting licenses for and the lessors of
 1056 real and personal property taxed hereunder, for the purpose of
 1057 compensating dealers in tangible personal property, for the
 1058 purpose of compensating dealers providing communication services
 1059 and taxable services, for the purpose of compensating owners of
 1060 places where admissions are collected, and for the purpose of
 1061 compensating remitters of any taxes or fees reported on the same
 1062 documents utilized for the sales and use tax, as compensation
 1063 for the keeping of prescribed records, filing timely tax
 1064 returns, and the proper accounting and remitting of taxes by
 1065 them, such seller, person, lessor, dealer, owner, and remitter
 1066 who files the return required pursuant to s. 212.11 only by
 1067 electronic means and who pays the amount due on such return only
 1068 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the
 1069 amount of the tax due, accounted for, and remitted to the
 1070 department in the form of a deduction. However, if the amount of
 1071 the tax due and remitted to the department by electronic means
 1072 for the reporting period is less than \$45, the allowance is
 1073 limited to the amount of tax due ~~exceeds \$1,200, an allowance is~~

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1074 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of
 1075 this paragraph, the term "electronic means" has the same meaning
 1076 as provided in s. 213.755(2) (c).

1077 Section 25. Paragraph (d) of subsection (6) of section
 1078 212.20, Florida Statutes, is amended to read:

1079 212.20 Funds collected, disposition; additional powers of
 1080 department; operational expense; refund of taxes adjudicated
 1081 unconstitutionally collected.—

1082 (6) Distribution of all proceeds under this chapter and ss.
 1083 202.18(1) (b) and (2) (b) and 203.01(1) (a)3. is as follows:

1084 (d) The proceeds of all other taxes and fees imposed
 1085 pursuant to this chapter or remitted pursuant to s. 202.18(1) (b)
 1086 and (2) (b) shall be distributed as follows:

1087 1. In any fiscal year, the greater of \$500 million, minus
 1088 an amount equal to 4.6 percent of the proceeds of the taxes
 1089 collected pursuant to chapter 201, or 5.2 percent of all other
 1090 taxes and fees imposed pursuant to this chapter or remitted
 1091 pursuant to s. 202.18(1) (b) and (2) (b) shall be deposited in
 1092 monthly installments into the General Revenue Fund.

1093 2. After the distribution under subparagraph 1., 8.9744
 1094 percent of the amount remitted by a sales tax dealer located
 1095 within a participating county pursuant to s. 218.61 shall be
 1096 transferred into the Local Government Half-cent Sales Tax
 1097 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 1098 transferred shall be reduced by 0.1 percent, and the department
 1099 shall distribute this amount to the Public Employees Relations
 1100 Commission Trust Fund less \$5,000 each month, which shall be
 1101 added to the amount calculated in subparagraph 3. and
 1102 distributed accordingly.

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1103 3. After the distribution under subparagraphs 1. and 2.,
 1104 0.0966 percent shall be transferred to the Local Government
 1105 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 1106 to s. 218.65.

1107 4. After the distributions under subparagraphs 1., 2., and
 1108 3., 2.0810 percent of the available proceeds shall be
 1109 transferred monthly to the Revenue Sharing Trust Fund for
 1110 Counties pursuant to s. 218.215.

1111 5. After the distributions under subparagraphs 1., 2., and
 1112 3., 1.3653 percent of the available proceeds shall be
 1113 transferred monthly to the Revenue Sharing Trust Fund for
 1114 Municipalities pursuant to s. 218.215. If the total revenue to
 1115 be distributed pursuant to this subparagraph is at least as
 1116 great as the amount due from the Revenue Sharing Trust Fund for
 1117 Municipalities and the former Municipal Financial Assistance
 1118 Trust Fund in state fiscal year 1999-2000, no municipality shall
 1119 receive less than the amount due from the Revenue Sharing Trust
 1120 Fund for Municipalities and the former Municipal Financial
 1121 Assistance Trust Fund in state fiscal year 1999-2000. If the
 1122 total proceeds to be distributed are less than the amount
 1123 received in combination from the Revenue Sharing Trust Fund for
 1124 Municipalities and the former Municipal Financial Assistance
 1125 Trust Fund in state fiscal year 1999-2000, each municipality
 1126 shall receive an amount proportionate to the amount it was due
 1127 in state fiscal year 1999-2000.

1128 6. Of the remaining proceeds:

1129 a. In each fiscal year, the sum of \$29,915,500 shall be
 1130 divided into as many equal parts as there are counties in the
 1131 state, and one part shall be distributed to each county. The

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1132 distribution among the several counties must begin each fiscal
 1133 year on or before January 5th and continue monthly for a total
 1134 of 4 months. If a local or special law required that any moneys
 1135 accruing to a county in fiscal year 1999-2000 under the then-
 1136 existing provisions of s. 550.135 be paid directly to the
 1137 district school board, special district, or a municipal
 1138 government, such payment must continue until the local or
 1139 special law is amended or repealed. The state covenants with
 1140 holders of bonds or other instruments of indebtedness issued by
 1141 local governments, special districts, or district school boards
 1142 before July 1, 2000, that it is not the intent of this
 1143 subparagraph to adversely affect the rights of those holders or
 1144 relieve local governments, special districts, or district school
 1145 boards of the duty to meet their obligations as a result of
 1146 previous pledges or assignments or trusts entered into which
 1147 obligated funds received from the distribution to county
 1148 governments under then-existing s. 550.135. This distribution
 1149 specifically is in lieu of funds distributed under s. 550.135
 1150 before July 1, 2000.

1151 b. The department shall distribute \$166,667 monthly to each
 1152 applicant certified as a facility for a new or retained
 1153 professional sports franchise pursuant to s. 288.1162. Up to
 1154 \$41,667 shall be distributed monthly by the department to each
 1155 certified applicant as defined in s. 288.11621 for a facility
 1156 for a spring training franchise. However, not more than \$416,670
 1157 may be distributed monthly in the aggregate to all certified
 1158 applicants for facilities for spring training franchises.
 1159 Distributions begin 60 days after such certification and
 1160 continue for not more than 30 years, except as otherwise

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1161 provided in s. 288.11621. A certified applicant identified in
 1162 this sub-subparagraph may not receive more in distributions than
 1163 expended by the applicant for the public purposes provided in s.
 1164 288.1162(5) or s. 288.11621(3).

1165 c. The department shall distribute up to \$83,333 monthly to
 1166 each certified applicant as defined in s. 288.11631 for a
 1167 facility used by a single spring training franchise, or up to
 1168 \$166,667 monthly to each certified applicant as defined in s.
 1169 288.11631 for a facility used by more than one spring training
 1170 franchise. Monthly distributions begin 60 days after such
 1171 certification or July 1, 2016, whichever is later, and continue
 1172 for not more than 20 years to each certified applicant as
 1173 defined in s. 288.11631 for a facility used by a single spring
 1174 training franchise or not more than 25 years to each certified
 1175 applicant as defined in s. 288.11631 for a facility used by more
 1176 than one spring training franchise. A certified applicant
 1177 identified in this sub-subparagraph may not receive more in
 1178 distributions than expended by the applicant for the public
 1179 purposes provided in s. 288.11631(3).

1180 d. The department shall distribute \$15,333 monthly to the
 1181 State Transportation Trust Fund.

1182 e.(I) On or before July 25, 2021, August 25, 2021, and
 1183 September 25, 2021, the department shall distribute \$324,533,334
 1184 in each of those months to the Unemployment Compensation Trust
 1185 Fund, less an adjustment for refunds issued from the General
 1186 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
 1187 distribution. The adjustments made by the department to the
 1188 total distributions shall be equal to the total refunds made
 1189 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be

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1190 subtracted from any single distribution exceeds the
 1191 distribution, the department may not make that distribution and
 1192 must subtract the remaining balance from the next distribution.

1193 (II) Beginning July 2022, and on or before the 25th day of
 1194 each month, the department shall distribute \$90 million monthly
 1195 to the Unemployment Compensation Trust Fund.

1196 (III) If the ending balance of the Unemployment
 1197 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
 1198 of any month, as determined from United States Department of the
 1199 Treasury data, the Office of Economic and Demographic Research
 1200 shall certify to the department that the ending balance of the
 1201 trust fund exceeds such amount.

1202 (IV) This sub-subparagraph is repealed, and the department
 1203 shall end monthly distributions under sub-sub-subparagraph (II),
 1204 on the date the department receives certification under sub-sub-
 1205 subparagraph (III).

1206 f. Beginning July 1, 2023, in each fiscal year, the
 1207 department shall distribute \$27.5 million to the Florida
 1208 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 1209 for further distribution in accordance with s. 571.265. ~~This~~
 1210 ~~sub-subparagraph is repealed June 30, 2025.~~

1211 7. All other proceeds must remain in the General Revenue
 1212 Fund.

1213 Section 26. Subsection (8) of section 220.02, Florida
 1214 Statutes, is amended to read:
 1215 220.02 Legislative intent.—
 1216 (8) It is the intent of the Legislature that credits
 1217 against either the corporate income tax or the franchise tax be
 1218 applied in the following order: those enumerated in s. 631.828,

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1219 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1220 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1221 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1222 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1223 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1224 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1225 those enumerated in s. 220.1876, those enumerated in s.
 1226 220.1877, those enumerated in s. 220.1878, those enumerated in
 1227 s. 220.193, those enumerated in former s. 288.9916, those
 1228 enumerated in former s. 220.1899, those enumerated in former s.
 1229 220.194, those enumerated in s. 220.196, those enumerated in s.
 1230 220.198, those enumerated in s. 220.1915, those enumerated in s.
 1231 220.199, ~~and~~ those enumerated in s. 220.1991, and those
 1232 enumerated in s. 220.1992.

1233 Section 27. Effective upon this act becoming a law,
 1234 paragraph (n) of subsection (1) and paragraph (c) of subsection
 1235 (2) of section 220.03, Florida Statutes, are amended to read:
 1236 220.03 Definitions.—
 1237 (1) SPECIFIC TERMS.—When used in this code, and when not
 1238 otherwise distinctly expressed or manifestly incompatible with
 1239 the intent thereof, the following terms shall have the following
 1240 meanings:
 1241 (n) “Internal Revenue Code” means the United States
 1242 Internal Revenue Code of 1986, as amended and in effect on
 1243 January 1, 2024 ~~2023~~, except as provided in subsection (3).
 1244 (2) DEFINITIONAL RULES.—When used in this code and neither
 1245 otherwise distinctly expressed nor manifestly incompatible with
 1246 the intent thereof:
 1247 (c) Any term used in this code has the same meaning as when

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1248 used in a comparable context in the Internal Revenue Code and
 1249 other statutes of the United States relating to federal income
 1250 taxes, as such code and statutes are in effect on January 1,
 1251 2024 ~~2023~~. However, if subsection (3) is implemented, the
 1252 meaning of a term shall be taken at the time the term is applied
 1253 under this code.

1254 Section 28. (1) The amendment made by this act to s.
 1255 220.03, Florida Statutes, operates retroactively to January 1,
 1256 2024.

1257 (2) This section shall take effect upon becoming a law.

1258 Section 29. Paragraph (b) of subsection (1) and subsections
 1259 (3) and (4) of section 220.1915, Florida Statutes, are amended
 1260 to read:
 1261 220.1915 Credit for qualified railroad reconstruction or
 1262 replacement expenditures.—
 1263 (1) For purposes of this section:
 1264 (b) “Qualifying railroad” means any ~~taxpayer that was a~~
 1265 Class II or Class III railroad operating in this state on the
 1266 last day of the taxable year for which the credit is claimed,
 1267 pursuant to the classifications in effect for that year as set
 1268 by the United States Surface Transportation Board or its
 1269 successor.

1270 (3) (a) A qualifying railroad must submit to the department
 1271 ~~with its return~~ an application including any documentation or
 1272 information required by the department to demonstrate
 1273 eligibility for the credit allowed under this section. The
 1274 application may be submitted no later than 120 days following
 1275 the conclusion of the taxable year in which qualified
 1276 expenditures were incurred.

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1277 (b) ~~If the qualifying railroad is not a taxpayer under this~~
 1278 ~~chapter, the qualifying railroad must submit the required~~
 1279 ~~application including any documentation or information required~~
 1280 ~~by the department directly to the department no later than May 1~~
 1281 ~~of the calendar year following the year in which the qualified~~
 1282 ~~expenditures were made, in accordance with rules adopted by the~~
 1283 ~~department.~~

1284 ~~(e)~~ The qualifying railroad must include an affidavit
 1285 certifying that all information contained in the application is
 1286 true and correct, and supporting documentation must include any
 1287 relevant information, as determined by the department, to verify
 1288 eligibility of qualified expenditures made in this state for the
 1289 credit allowed under this section. The supporting documentation
 1290 must include, but is not limited to, the following:

1291 1. The number of track miles owned or leased in this state
 1292 by the qualifying railroad;

1293 2. A description of qualified expenditures; and

1294 3. Financial records necessary to verify the accuracy of
 1295 the information submitted pursuant to this subsection a copy of
 1296 any Internal Revenue Service Form 8900, or its equivalent, if
 1297 such documentation was filed with the Internal Revenue Service
 1298 for any credit under 26 U.S.C. s. 45C for which the federal
 1299 credit related in whole or in part to the qualified expenditures
 1300 in this state for which the credit is sought.

1301 ~~(d) If the qualifying railroad is a taxpayer under this~~
 1302 ~~chapter and the credit earned exceeds the taxpayer's liability~~
 1303 ~~under this chapter for that year, or if the qualifying railroad~~
 1304 ~~is not a taxpayer under this chapter,~~

1305 (c) The department must issue a letter to the qualifying

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1306 railroad within 45 ~~30~~ days after receipt of the completed
 1307 application indicating the amount of the approved credit
 1308 available for carryover or transfer in accordance with
 1309 subsection (4).

1310 (d) ~~(e)~~ The department may consult with the Department of
 1311 Transportation regarding the qualifications, ownership, or
 1312 classification of any qualifying railroad applying for a credit
 1313 under this section. The Department of Transportation shall
 1314 provide technical assistance, when requested by the department,
 1315 on any technical audits performed pursuant to this section.

1316 (4) (a) If the credit granted under this section is not
 1317 fully used in the any one taxable year in which the credit is
 1318 earned because of insufficient tax liability on the part of the
 1319 qualifying railroad, ~~or because the qualifying railroad is not~~
 1320 ~~subject to tax under this chapter,~~ the unused amount may be
 1321 carried forward for a period not to exceed 5 taxable years or
 1322 the qualifying railroad may transfer all or a portion of the tax
 1323 credit earned ~~may be transferred~~ in accordance with paragraph

1324 (b). The carryover or transferred credit may be used in the
 1325 taxable year in which the credit is earned or any of the 5
 1326 subsequent taxable years, when the tax imposed by this chapter
 1327 for that taxable year exceeds the credit for which the
 1328 qualifying railroad or transferee under paragraph (b) is
 1329 eligible in that taxable year under this subsection, after
 1330 applying the other credits and unused carryovers in the order
 1331 provided by s. 220.02(8).

1332 (b)1. The credit under this section may be transferred:

1333 a. By written agreement to a taxpayer subject to the tax
 1334 under this chapter and ~~that either transports property using the~~

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1335 ~~rail facilities of the qualifying railroad or furnishes~~
 1336 ~~railroad-related property or services to any railroad operating~~
 1337 ~~in this state, or is a railroad, as those terms are defined in~~
 1338 ~~26 C.F.R. s. 1.45C-1(b); and~~

1339 b. At any time during the 5 taxable years following the
 1340 taxable year the credit was originally earned by the qualifying
 1341 railroad.

1342 2. The written agreement required for transfer under this
 1343 paragraph shall:

1344 a. Be filed jointly by the qualifying railroad and the
 1345 transferee with the department within 30 days after the
 1346 transfer, in accordance with rules adopted by the department;
 1347 and

1348 b. Contain all of the following information: the name,
 1349 address, and taxpayer identification number for the qualifying
 1350 railroad and the transferee; the amount of the credit being
 1351 transferred; the taxable year in which the credit was originally
 1352 earned by the qualifying railroad; and the remaining taxable
 1353 years for which the credit may be claimed.

1354 Section 30. Section 220.1992, Florida Statutes, is created
 1355 to read:

1356 220.1992 Individuals with Unique Abilities Tax Credit
 1357 Program.—

1358 (1) For purposes of this section, the term:

1359 (a) "Qualified employee" means an individual who has a
 1360 disability, as that term is defined in s. 413.801, and has been
 1361 employed for at least 6 months by a qualified taxpayer.

1362 (b) "Qualified taxpayer" means a taxpayer who employs a
 1363 qualified employee at a business located in this state.

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1364 (2) For a taxable year beginning on or after January 1,
 1365 2024, a qualified taxpayer is eligible for a credit against the
 1366 tax imposed by this chapter in an amount up to \$1,000 for each
 1367 qualified employee such taxpayer employed during the taxable
 1368 year. The tax credit shall equal one dollar for each hour the
 1369 qualified employee worked during the taxable year, up to 1,000
 1370 hours.

1371 (3) (a) The department may adopt rules governing the manner
 1372 and form of applications for the tax credit and establishing
 1373 requirements for the proper administration of the tax credit.
 1374 The form must include an affidavit certifying that all
 1375 information contained within the application is true and correct
 1376 and must require the taxpayer to specify the number of qualified
 1377 employees for whom a credit under this section is being claimed
 1378 and the number of hours each qualified employee worked during
 1379 the taxable year.

1380 (b) The department must approve the tax credit prior to the
 1381 taxpayer taking the credit on a return. The department must
 1382 approve credits on a first-come, first-served basis. If the
 1383 department determines that an application is incomplete, the
 1384 department shall notify the taxpayer in writing and the taxpayer
 1385 shall have 30 days after receiving such notification to correct
 1386 any deficiency. If corrected in a timely manner, the application
 1387 must be deemed completed as of the date the application was
 1388 first submitted.

1389 (c) A taxpayer may not claim a tax credit of more than
 1390 \$10,000 under this section in any one taxable year.

1391 (d) A taxpayer may carry forward any unused portion of a
 1392 tax credit under this section for up to 5 taxable years. The

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1393 carryover may be used in a subsequent year when the tax imposed
 1394 by this chapter for such year exceeds the credit for such year
 1395 under this section after applying the other credits and unused
 1396 credit carryovers in the order provided in s. 220.02(8).

1397 (4) The combined total amount of tax credits which may be
 1398 granted under this section is \$5 million in each of state fiscal
 1399 years 2024-2025, 2025-2026, and 2026-2027.

1400 (5) The department may consult with the Department of
 1401 Commerce and the Agency for Persons with Disabilities to
 1402 determine if an individual is a qualified employee. The
 1403 Department of Commerce and the Agency for Persons with
 1404 Disabilities shall provide technical assistance, when requested
 1405 by the department, on any such question.

1406 Section 31. Present paragraphs (c) and (d) of subsection
 1407 (2) of section 220.222, Florida Statutes, are redesignated as
 1408 paragraphs (d) and (e), respectively, and a new paragraph (c) is
 1409 added to that subsection, to read:

1410 220.222 Returns; time and place for filing.—
 1411 (2)
 1412 (c) When a taxpayer has been granted an extension or
 1413 extensions of time within which to file its federal income tax
 1414 return for any taxable year due to a federally declared disaster
 1415 that included locations within this state, and if the
 1416 requirements of s. 220.32 are met, the due date of the return
 1417 required under this code is automatically extended to 15
 1418 calendar days after the due date for such taxpayer's federal
 1419 income tax return, including any extensions provided for such
 1420 return for a federally declared disaster. Nothing in this
 1421 paragraph affects the authority of the executive director to

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1422 order an extension or waiver pursuant to s. 213.055(2).

1423 Section 32. Subsection (2) and paragraphs (a) and (b) of
 1424 subsection (5) of section 402.62, Florida Statutes, are amended
 1425 to read:

1426 402.62 Strong Families Tax Credit.—
 1427 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—
 1428 (a) The Department of Children and Families shall designate
 1429 as an eligible charitable organization an organization that
 1430 meets all of the following requirements:

1431 1. Is exempt from federal income taxation under s.
 1432 501(c)(3) of the Internal Revenue Code.
 1433 2. Is a Florida entity formed under chapter 605, chapter
 1434 607, or chapter 617 and whose principal office is located in
 1435 this state.
 1436 3. Receives referrals from Department of Children and
 1437 Families child protective investigators to provide direct
 1438 services and support to at-risk children and families.

1439 4. Provides services to:
 1440 a. Prevent child abuse, neglect, abandonment, or
 1441 exploitation;
 1442 b. Assist fathers in learning and improving parenting
 1443 skills or to engage absent fathers in being more engaged in
 1444 their children's lives;
 1445 c. ~~Provide books to the homes of children eligible for a~~
 1446 ~~federal free or reduced-price meals program or those testing~~
 1447 ~~below grade level in kindergarten through grade 5;~~
 1448 ~~d.~~ Assist families with children who have a chronic illness
 1449 or a physical, intellectual, developmental, or emotional
 1450 disability; or

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1451 ~~d.e.~~ Provide workforce development services to families of
1452 children eligible for a federal free or reduced-price meals
1453 program.

1454 ~~5.4.~~ Provides to the Department of Children and Families
1455 accurate information, including, at a minimum, a description of
1456 the services provided by the organization which are eligible for
1457 funding under this section; the total number of individuals
1458 served through those services during the last calendar year and
1459 the number served during the last calendar year using funding
1460 under this section; basic financial information regarding the
1461 organization and services eligible for funding under this
1462 section; outcomes for such services; and contact information for
1463 the organization.

1464 ~~6.5.~~ Annually submits a statement, signed under penalty of
1465 perjury by a current officer of the organization, that the
1466 organization meets all criteria to qualify as an eligible
1467 charitable organization, has fulfilled responsibilities under
1468 this section for the previous fiscal year if the organization
1469 received any funding through this credit during the previous
1470 year, and intends to fulfill its responsibilities during the
1471 upcoming year.

1472 ~~7.6.~~ Provides any documentation requested by the Department
1473 of Children and Families to verify eligibility as an eligible
1474 charitable organization or compliance with this section.

1475 (b) The Department of Children and Families may not
1476 designate as an eligible charitable organization an organization
1477 that:

1478 1. Provides abortions or pays for or provides coverage for
1479 abortions; or

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1480 2. Has received more than 50 percent of its total annual
1481 revenue from a federal, state, or local governmental agency ~~the~~
1482 ~~Department of Children and Families~~, either directly or via a
1483 contractor of such an agency ~~the department~~, in the prior fiscal
1484 year.

1485 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
1486 AND LIMITATIONS.—

1487 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
1488 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

1489 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an
1490 application to the Department of Revenue for a tax credit or
1491 credits to be taken under one or more of s. 211.0253, s.
1492 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
1493 at 9 a.m. on the first day of the calendar year that is not a
1494 Saturday, Sunday, or legal holiday.

1495 1. The taxpayer shall specify in the application each tax
1496 for which the taxpayer requests a credit and the applicable
1497 taxable year for a credit under s. 220.1877 or s. 624.51057 or
1498 the applicable state fiscal year for a credit under s. 211.0253,
1499 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
1500 taxpayer may apply for a credit to be used for a prior taxable
1501 year before the date the taxpayer is required to file a return
1502 for that year pursuant to s. 220.222. For purposes of s.
1503 624.51057, a taxpayer may apply for a credit to be used for a
1504 prior taxable year before the date the taxpayer is required to
1505 file a return for that prior taxable year pursuant to ss.
1506 624.509 and 624.5092. The application must specify the eligible
1507 charitable organization to which the proposed contribution will
1508 be made. The Department of Revenue shall approve tax credits on

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1509 a first-come, first-served basis and must obtain the division's
1510 approval before approving a tax credit under s. 561.1213.

1511 2. Within 10 days after approving or denying an
1512 application, the Department of Revenue shall provide a copy of
1513 its approval or denial letter to the eligible charitable
1514 organization specified by the taxpayer in the application.

1515 Section 33. For the \$20 million in additional credit under
1516 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
1517 pursuant to changes made by this act, a taxpayer may submit an
1518 application to the Department of Revenue beginning at 9 a.m. on
1519 July 1, 2024.

1520 Section 34. Present paragraph (b) of subsection (1) of
1521 section 561.121, Florida Statutes, is redesignated as paragraph
1522 (c), and a new paragraph (b) is added to that subsection, to
1523 read:

1524 561.121 Deposit of revenue.—

1525 (1) All state funds collected pursuant to ss. 563.05,
1526 564.06, 565.02(9), and 565.12 shall be paid into the State
1527 Treasury and disbursed in the following manner:

1528 (b) After the required distribution to the Alcoholic
1529 Beverage and Tobacco Trust Fund pursuant to paragraph (a),
1530 \$416,667 shall be distributed monthly to each of the following:

1531 1. The Sylvester Comprehensive Cancer Center at the
1532 University of Miami;

1533 2. The Board of Directors of the University of Florida
1534 Shands Cancer Center; and

1535 3. The Mayo Clinic Cancer Center in Jacksonville.

1536

1537 These funds are appropriated monthly, to be used for lawful

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1538 purposes, including constructing, furnishing, equipping,
1539 financing, operating, and maintaining cancer research and
1540 clinical and related facilities, and furnishing, equipping,
1541 operating, and maintaining other properties owned or leased by
1542 the Sylvester Comprehensive Cancer Center at the University of
1543 Miami, the University of Florida Shands Cancer Center, and the
1544 Mayo Clinic Cancer Center in Jacksonville. This paragraph is
1545 repealed June 30, 2054.

1546 Section 35. Notwithstanding the expiration date in section
1547 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
1548 Statutes, is reenacted to read:

1549 571.26 Florida Agricultural Promotional Campaign Trust
1550 Fund.—There is hereby created the Florida Agricultural
1551 Promotional Campaign Trust Fund within the Department of
1552 Agriculture and Consumer Services to receive all moneys related
1553 to the Florida Agricultural Promotional Campaign. Moneys
1554 deposited in the trust fund shall be appropriated for the sole
1555 purpose of implementing the Florida Agricultural Promotional
1556 Campaign, except for money deposited in the trust fund pursuant
1557 to s. 212.20(6)(d)6.h., which shall be held separately and used
1558 solely for the purposes identified in s. 571.265.

1559 Section 36. Section 41 of chapter 2023-157, Laws of
1560 Florida, is repealed.

1561 Section 37. Subsection (5) of section 571.265, Florida
1562 Statutes, is amended to read:

1563 571.265 Promotion of Florida thoroughbred breeding and of
1564 thoroughbred racing at Florida thoroughbred tracks; distribution
1565 of funds.—

1566 ~~(5) This section is repealed July 1, 2025, unless reviewed~~

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1567 ~~and saved from repeal by the Legislature.~~

1568 Section 38. Paragraph (d) is added to subsection (1) of
1569 section 624.509, Florida Statutes, to read:

1570 624.509 Premium tax; rate and computation.—

1571 (1) In addition to the license taxes provided for in this
1572 chapter, each insurer shall also annually, and on or before
1573 March 1 in each year, except as to wet marine and transportation
1574 insurance taxed under s. 624.510, pay to the Department of
1575 Revenue a tax on insurance premiums, premiums for title
1576 insurance, or assessments, including membership fees and policy
1577 fees and gross deposits received from subscribers to reciprocal
1578 or interinsurance agreements, and on annuity premiums or
1579 considerations, received during the preceding calendar year, the
1580 amounts thereof to be determined as set forth in this section,
1581 to wit:

1582 (d) An insurance policy, contract, or endorsement providing
1583 personal or commercial lines coverage for the peril of flood or
1584 excess coverage for the peril of flood on any structure or the
1585 contents of personal property contained therein which provides
1586 coverage for a 12 month period with an effective date on or
1587 after July 1, 2024, and no later than June 30, 2025, is exempt
1588 from the tax on insurance premiums. As used in this paragraph,
1589 the term "flood" has the same meaning as provided in s.
1590 627.715(1)(b). This paragraph is repealed on June 30, 2025.

1591 Section 39. Section 624.5108, Florida Statutes, is created
1592 to read:

1593 624.5108 Residential Property Insurance Premium Tax
1594 Credit.—

1595 (1) An insurer issuing a policy providing property

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1596 insurance on a residential dwelling with a coverage amount of
1597 \$750,000 or less shall provide a credit to the policyholder in
1598 the amount of 1.75 percent of the net premium due.

1599 (2) The credit granted under subsection (1) applies to an
1600 insurance policy that provides coverage for a 12-month period
1601 with an effective date on or after July 1, 2024, and no later
1602 than June 30, 2025.

1603 (3) The amount of the credit provided to the policyholder
1604 pursuant to subsection (1) must be separately stated on the
1605 declarations page of the insurance policy.

1606 (4) There is allowed a credit of 100 percent of the credit
1607 provided pursuant to subsection (1) against any tax due under s.
1608 624.509(1). An insurer claiming a credit against premium tax
1609 liability pursuant to this subsection is not required to pay any
1610 additional retaliatory tax levied under s. 624.5091 as a result
1611 of claiming such credit. Section 624.5091 does not limit such
1612 credit in any manner.

1613 (5) If a credit granted under s. 175.141 and under s.
1614 185.12 against any tax due under s. 624.509(1) is not fully used
1615 in any one year because of insufficient tax liability, the
1616 unused amount may be carried forward for a period not to exceed
1617 5 years.

1618 (6) If a credit for income taxes paid under chapter 220 is
1619 not fully used in any one year because of insufficient tax
1620 liability, the unused amount may be carried forward for a period
1621 not to exceed 5 years.

1622 (7) The credit limitation under s. 624.509(6) is not
1623 affected by the credit pursuant to subsection (4). If a credit
1624 allowed under s. 624.509(5), as such credit is limited by s.

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1625 624.509(6), is not fully used in any one year because of
 1626 insufficient tax liability, the unused amount may be carried
 1627 forward for a period not to exceed 5 years.

1628 (8) This section is repealed June 30, 2030.

1629 Section 40. State fire marshal assessment and surcharge;
 1630 assessment holiday.-

1631 (1) The state fire marshal regulatory assessment and
 1632 surcharge under s. 624.515, Florida Statutes, may not be
 1633 assessed and imposed on a policy providing property insurance on
 1634 a residential dwelling with a coverage amount of \$750,000 or
 1635 less written for a coverage of 12 months with an effective date
 1636 on or after July 1, 2024, and no later than June 30, 2025.

1637 (2) The amount of the assessment and surcharge not assessed
 1638 and imposed on a policy pursuant to subsection (1) must be
 1639 provided as a credit to the policyholder and separately
 1640 disclosed on the declarations page of the insurance policy.

1641 (3) This section expires June 30, 2025.

1642 Section 41. Florida Insurance Guaranty Association;
 1643 assessment credit.-

1644 (1) An insurer issuing a policy providing property
 1645 insurance on a residential dwelling with a coverage amount of
 1646 \$750,000 or less shall provide a credit to the policyholder in
 1647 the amount of assessment levied pursuant to s. 631.57(3)(f),
 1648 Florida Statutes.

1649 (2) The credit granted under subsection (1) applies to an
 1650 insurance policy that provides coverage for a 12-month period
 1651 with an effective date on or after July 1, 2024, and no later
 1652 than June 30, 2025.

1653 (3) The amount of the credit provided to the policyholder

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1654 pursuant to subsection (1) must be separately disclosed on the
 1655 declarations page of the insurance policy.

1656 (3) There is allowed a credit of 100 percent of the credit
 1657 pursuant to subsection (1) against any assessments levied
 1658 pursuant to s. 631.57(3)(f), Florida Statutes, and payable by an
 1659 insurer to the Florida Insurance Guaranty Association.

1660 (4) This section expires June 30, 2025.

1661 Section 42. Disaster preparedness supplies; sales tax
 1662 holiday.-

1663 (1) The tax levied under chapter 212, Florida Statutes, may
 1664 not be collected during the period from June 1, 2024, through
 1665 June 14, 2024, or during the period from August 24, 2024,
 1666 through September 6, 2024, on the sale of:

1667 (a) A portable self-powered light source with a sales price
 1668 of \$40 or less.

1669 (b) A portable self-powered radio, two-way radio, or
 1670 weather-band radio with a sales price of \$50 or less.

1671 (c) A tarpaulin or other flexible waterproof sheeting with
 1672 a sales price of \$100 or less.

1673 (d) An item normally sold as, or generally advertised as, a
 1674 ground anchor system or tie-down kit with a sales price of \$100
 1675 or less.

1676 (e) A gas or diesel fuel tank with a sales price of \$50 or
 1677 less.

1678 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
 1679 or 9-volt batteries, excluding automobile and boat batteries,
 1680 with a sales price of \$50 or less.

1681 (g) A nonelectric food storage cooler with a sales price of
 1682 \$60 or less.

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1683 (h) A portable generator used to provide light or
 1684 communications or preserve food in the event of a power outage
 1685 with a sales price of \$3,000 or less.
 1686 (i) Reusable ice with a sales price of \$20 or less.
 1687 (j) A portable power bank with a sales price of \$60 or
 1688 less.
 1689 (k) A smoke detector or smoke alarm with a sales price of
 1690 \$70 or less.
 1691 (l) A fire extinguisher with a sales price of \$70 or less.
 1692 (m) A carbon monoxide detector with a sales price of \$70 or
 1693 less.
 1694 (n) The following supplies necessary for the evacuation of
 1695 household pets purchased for noncommercial use:
 1696 1. Bags of dry dog food or cat food weighing 50 or fewer
 1697 pounds with a sales price of \$100 or less per bag.
 1698 2. Cans or pouches of wet dog food or cat food with a sales
 1699 price of \$10 or less per can or pouch or the equivalent if sold
 1700 in a box or case.
 1701 3. Over-the-counter pet medications with a sales price of
 1702 \$100 or less per item.
 1703 4. Portable kennels or pet carriers with a sales price of
 1704 \$100 or less per item.
 1705 5. Manual can openers with a sales price of \$15 or less per
 1706 item.
 1707 6. Leashes, collars, and muzzles with a sales price of \$20
 1708 or less per item.
 1709 7. Collapsible or travel-sized food bowls or water bowls
 1710 with a sales price of \$15 or less per item.
 1711 8. Cat litter weighing 25 or fewer pounds with a sales

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1712 price of \$25 or less per item.
 1713 9. Cat litter pans with a sales price of \$15 or less per
 1714 item.
 1715 10. Pet waste disposal bags with a sales price of \$15 or
 1716 less per package.
 1717 11. Pet pads with a sales price of \$20 or less per box or
 1718 package.
 1719 12. Hamster or rabbit substrate with a sales price of \$15
 1720 or less per package.
 1721 13. Pet beds with a sales price of \$40 or less per item.
 1722 (2) The tax exemptions provided in this section do not
 1723 apply to sales within a theme park or entertainment complex as
 1724 defined in s. 509.013(9), Florida Statutes, within a public
 1725 lodging establishment as defined in s. 509.013(4), Florida
 1726 Statutes, or within an airport as defined in s. 330.27(2),
 1727 Florida Statutes.
 1728 (3) The Department of Revenue is authorized, and all
 1729 conditions are deemed met, to adopt emergency rules pursuant to
 1730 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1731 this section.
 1732 (4) This section shall take effect upon this act becoming a
 1733 law.
 1734 Section 43. Freedom Month; sales tax holiday.—
 1735 (1) The taxes levied under chapter 212, Florida Statutes,
 1736 may not be collected on purchases made during the period from
 1737 July 1, 2024, through July 31, 2024, on:
 1738 (a) The sale by way of admissions, as defined in s.
 1739 212.02(1), Florida Statutes, for:
 1740 1. A live music event scheduled to be held on any date or

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1741 dates from July 1, 2024, through December 31, 2024;

1742 2. A live sporting event scheduled to be held on any date

1743 or dates from July 1, 2024, through December 31, 2024;

1744 3. A movie to be shown in a movie theater on any date or

1745 dates from July 1, 2024, through December 31, 2024;

1746 4. Entry to a museum, including any annual passes;

1747 5. Entry to a state park, including any annual passes;

1748 6. Entry to a ballet, play, or musical theatre performance

1749 scheduled to be held on any date or dates from July 1, 2024,

1750 through December 31, 2024;

1751 7. Season tickets for ballets, plays, music events, or

1752 musical theatre performances;

1753 8. Entry to a fair, festival, or cultural event scheduled

1754 to be held on any date or dates from July 1, 2024, through

1755 December 31, 2024; or

1756 9. Use of or access to private and membership clubs

1757 providing physical fitness facilities from July 1, 2024, through

1758 December 31, 2024.

1759 (b) The retail sale of boating and water activity supplies,

1760 camping supplies, fishing supplies, general outdoor supplies,

1761 residential pool supplies, children's toys and children's

1762 athletic equipment. As used in this section, the term:

1763 1. "Boating and water activity supplies" means life jackets

1764 and coolers with a sales price of \$75 or less; recreational pool

1765 tubes, pool floats, inflatable chairs, and pool toys with a

1766 sales price of \$35 or less; safety flares with a sales price of

1767 \$50 or less; water skis, wakeboards, kneeboards, and

1768 recreational inflatable water tubes or floats capable of being

1769 towed with a sales price of \$150 or less; paddleboards and

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1770 surfboards with a sales price of \$300 or less; canoes and kayaks

1771 with a sales price of \$500 or less; paddles and oars with a

1772 sales price of \$75 or less; and snorkels, goggles, and swimming

1773 masks with a sales price of \$25 or less.

1774 2. "Camping supplies" means tents with a sales price of

1775 \$200 or less; sleeping bags, portable hammocks, camping stoves,

1776 and collapsible camping chairs with a sales price of \$50 or

1777 less; and camping lanterns and flashlights with a sales price of

1778 \$30 or less.

1779 3. "Fishing supplies" means rods and reels with a sales

1780 price of \$75 or less if sold individually, or \$150 or less if

1781 sold as a set; tackle boxes or bags with a sales price of \$30 or

1782 less; and bait or fishing tackle with a sales price of \$5 or

1783 less if sold individually, or \$10 or less if multiple items are

1784 sold together. The term does not include supplies used for

1785 commercial fishing purposes.

1786 4. "General outdoor supplies" means sunscreen, sunblock, or

1787 insect repellent with a sales price of \$15 or less; sunglasses

1788 with a sales price of \$100 or less; binoculars with a sales

1789 prices of \$200 or less; water bottles with a sales price of \$30

1790 or less; hydration packs with a sales price of \$50 or less;

1791 outdoor gas or charcoal grills with a sales price of \$250 or

1792 less; bicycle helmets with a sales price of \$50 or less; and

1793 bicycles with a sales price of \$500 or less.

1794 5. "Residential pool supplies" means individual residential

1795 pool and spa replacement parts, nets, filters, lights, and

1796 covers with a sales price of \$100 or less; and residential pool

1797 and spa chemicals purchased by an individual with a sales price

1798 of \$150 or less.

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1799 (2) The tax exemptions provided in this section do not
 1800 apply to sales within a theme park or entertainment complex as
 1801 defined in s. 509.013(9), Florida Statutes, within a public
 1802 lodging establishment as defined in s. 509.013(4), Florida
 1803 Statutes, or within an airport as defined in s. 330.27(2),
 1804 Florida Statutes.

1805 (3) If a purchaser of an admission purchases the admission
 1806 exempt from tax pursuant to this section and subsequently
 1807 resells the admission, the purchaser shall collect tax on the
 1808 full sales price of the resold admission.

1809 (4) The Department of Revenue is authorized, and all
 1810 conditions are deemed met, to adopt emergency rules pursuant to
 1811 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1812 this section.

1813 (5) This section shall take effect upon this act becoming a
 1814 law.

1815 Section 44. Clothing, wallets, and bags; school supplies;
 1816 learning aids and jigsaw puzzles; personal computers and
 1817 personal computer-related accessories; sales tax holiday.-

1818 (1) The tax levied under chapter 212, Florida Statutes, may
 1819 not be collected during the period from July 29, 2024, through
 1820 August 11, 2024 on the retail sale of:

1821 (a) Clothing, wallets, or bags, including handbags,
 1822 backpacks, fanny packs, and diaper bags, but excluding
 1823 briefcases, suitcases, and other garment bags, having a sales
 1824 price of \$100 or less per item. As used in this paragraph, the
 1825 term "clothing" means:

1826 1. Any article of wearing apparel intended to be worn on or
 1827 about the human body, excluding watches, watchbands, jewelry,

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1828 umbrellas, and handkerchiefs; and

1829 2. All footwear, excluding skis, swim fins, roller blades,
 1830 and skates.

1831 (b) School supplies having a sales price of \$50 or less per
 1832 item. As used in this paragraph, the term "school supplies"
 1833 means pens, pencils, erasers, crayons, notebooks, notebook
 1834 filler paper, legal pads, binders, lunch boxes, construction
 1835 paper, markers, folders, poster board, composition books, poster
 1836 paper, scissors, cellophane tape, glue or paste, rulers,
 1837 computer disks, staplers and staples used to secure paper
 1838 products, protractors, and compasses.

1839 (c) Learning aids and jigsaw puzzles having a sales price
 1840 of \$30 or less. As used in this paragraph, the term "learning
 1841 aids" means flashcards or other learning cards, matching or
 1842 other memory games, puzzle books and search-and-find books,
 1843 interactive or electronic books and toys intended to teach
 1844 reading or math skills, and stacking or nesting blocks or sets.

1845 (d) Personal computers or personal computer-related
 1846 accessories purchased for noncommercial home or personal use
 1847 having a sales price of \$1,500 or less. As used in this
 1848 paragraph, the term:

1849 1. "Personal computers" includes electronic book readers,
 1850 calculators, laptops, desktops, handhelds, tablets, or tower
 1851 computers. The term does not include cellular telephones, video
 1852 game consoles, digital media receivers, or devices that are not
 1853 primarily designed to process data.

1854 2. "Personal computer-related accessories" includes
 1855 keyboards, mice, personal digital assistants, monitors, other
 1856 peripheral devices, modems, routers, and nonrecreational

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1857 software, regardless of whether the accessories are used in
 1858 association with a personal computer base unit. The term does
 1859 not include furniture or systems, devices, software, monitors
 1860 with a television tuner, or peripherals that are designed or
 1861 intended primarily for recreational use.

1862 (2) The tax exemptions provided in this section do not
 1863 apply to sales within a theme park or entertainment complex as
 1864 defined in s. 509.013(9), Florida Statutes, within a public
 1865 lodging establishment as defined in s. 509.013(4), Florida
 1866 Statutes, or within an airport as defined in s. 330.27(2),
 1867 Florida Statutes.

1868 (3) The tax exemptions provided in this section apply at
 1869 the option of the dealer if less than 5 percent of the dealer's
 1870 gross sales of tangible personal property in the prior calendar
 1871 year consisted of items that would be exempt under this section.
 1872 If a qualifying dealer chooses not to participate in the tax
 1873 holiday, by July 15, 2024, the dealer must notify the Department
 1874 of Revenue in writing of its election to collect sales tax
 1875 during the holiday and must post a copy of that notice in a
 1876 conspicuous location at its place of business.

1877 (4) The Department of Revenue is authorized, and all
 1878 conditions are deemed met, to adopt emergency rules pursuant to
 1879 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1880 this section.

1881 (5) This section shall take effect upon this act becoming a
 1882 law.

1883 Section 45. Tools commonly used by skilled trade workers;
 1884 Tool Time sales tax holiday.-

1885 (1) The tax levied under chapter 212, Florida Statutes, may

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1886 not be collected during the period from September 1, 2024,
 1887 through September 7, 2024, on the retail sale of:
 1888 (a) Hand tools with a sales price of \$50 or less per item.
 1889 (b) Power tools with a sales price of \$300 or less per
 1890 item.
 1891 (c) Power tool batteries with a sales price of \$150 or less
 1892 per item.
 1893 (d) Work gloves with a sales price of \$25 or less per pair.
 1894 (e) Safety glasses with a sales price of \$50 or less per
 1895 pair, or the equivalent if sold in sets of more than one pair.
 1896 (f) Protective coveralls with a sales price of \$50 or less
 1897 per item.
 1898 (g) Work boots with a sales price of \$175 or less per pair.
 1899 (h) Tool belts with a sales price of \$100 or less per item.
 1900 (i) Duffle bags or tote bags with a sales price of \$50 or
 1901 less per item.
 1902 (j) Tool boxes with a sales price of \$75 or less per item.
 1903 (k) Tool boxes for vehicles with a sales price of \$300 or
 1904 less per item.
 1905 (l) Industry textbooks and code books with a sales price of
 1906 \$125 or less per item.
 1907 (m) Electrical voltage and testing equipment with a sales
 1908 price of \$100 or less per item.
 1909 (n) LED flashlights with a sales price of \$50 or less per
 1910 item.
 1911 (o) Shop lights with a sales price of \$100 or less per
 1912 item.
 1913 (p) Handheld pipe cutters, drain opening tools, and
 1914 plumbing inspection equipment with a sales price of \$150 or less

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1915 per item.

1916 (q) Shovels with a sales price of \$50 or less.

1917 (r) Rakes with a sales price of \$50 or less.

1918 (s) Hard hats and other head protection with a sales price

1919 of \$100 or less.

1920 (t) Hearing protection items with a sales price of \$75 or

1921 less.

1922 (u) Ladders with a sales price of \$250 or less.

1923 (v) Fuel cans with a sales price of \$50 or less.

1924 (w) High visibility safety vests with a sales price of \$30

1925 or less.

1926 (2) The tax exemptions provided in this section do not

1927 apply to sales within a theme park or entertainment complex as

1928 defined in s. 509.013(9), Florida Statutes, within a public

1929 lodging establishment as defined in s. 509.013(4), Florida

1930 Statutes, or within an airport as defined in s. 330.27(2),

1931 Florida Statutes.

1932 (3) The Department of Revenue is authorized, and all

1933 conditions are deemed met, to adopt emergency rules pursuant to

1934 s. 120.54(4), Florida Statutes, for the purpose of implementing

1935 this section.

1936 Section 46. (1) The Department of Revenue is authorized,

1937 and all conditions are deemed met, to adopt emergency rules

1938 pursuant to s. 120.54(4), Florida Statutes, to implement the

1939 amendments made by this act to ss. 220.03 and 220.1915, Florida

1940 Statutes, and the creation by this act of s. 220.1992, Florida

1941 Statutes. Notwithstanding any other provision of law, emergency

1942 rules adopted pursuant to this subsection are effective for 6

1943 months after adoption and may be renewed during the pendency of

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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1944 procedures to adopt permanent rules addressing the subject of

1945 the emergency rules.

1946 (2) This section shall take effect upon this act becoming a

1947 law and expires July 1, 2027.

1948 Section 47. Except as otherwise provided in this act and

1949 except for this section, which shall take effect upon becoming a

1950 law, this act shall take effect July 1, 2024.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.



2024 AGENCY LEGISLATIVE BILL ANALYSIS

DEPARTMENT OF REVENUE

BILL INFORMATION

| | |
|------------------------|---|
| BILL NUMBER: | SB 7074 |
| BILL TITLE: | Taxation |
| BILL SPONSOR: | Finance and Tax |
| EFFECTIVE DATE: | Except as otherwise expressly provided in this act, this act shall take effect July 1, 2024 |

COMMITTEES OF REFERENCE

| |
|-------------------|
| 1) Appropriations |
| 2) |
| 3) |
| 4) |
| 5) |

CURRENT COMMITTEE

| |
|----------------|
| Appropriations |
|----------------|

SIMILAR BILLS

| | |
|---------------------|--|
| BILL NUMBER: | |
| SPONSOR: | |

IDENTICAL BILLS

| | |
|---------------------|--|
| BILL NUMBER: | |
| SPONSOR: | |

PREVIOUS LEGISLATION

| |
|--|
| YEAR/BILL NUMBER/SPONSOR/LAST ACTION: |
|--|

BILL ANALYSIS INFORMATION

| | |
|--------------------------|----------------------------|
| DATE OF ANALYSIS: | February 23, 2024 |
| AGENCY CONTACT: | Alec Yarger (850) 717-6153 |

POLICY ANALYSIS

1. ANALYSIS OF EACH SECTION THAT AFFECTS THE DEPARTMENT OF REVENUE.

Section 1. Tourist development tax; procedure for levying; authorized uses; referendum; enforcement. (pp. 7-8):

PRESENT SITUATION

Section 125.0104(4)(c), F.S., requires the county tourist development council of a county proposing to enact or renew an ordinance that levies or imposes a tourist development tax to first prepare and submit a plan for tourist development to the governing board of the county for its approval.

EFFECT OF THE BILL

Amends s. 125.0104(4)(c), F.S., to provide that the plan for tourist development required to be submitted to the governing board of the county may not allocate more than 25% of the tax revenue received for a fiscal year to fund an individual project unless the governing board of the county approves such use by supermajority vote.

Section 2. Definitions. (pp. 8-9):

PRESENT SITUATION

Section 192.001(11), F.S., defines “tangible personal property” for the purposes of ad valorem taxation.

EFFECT OF THE BILL

Amends s. 192.001(11)(d), F.S., to add that for the purpose of tangible personal property constructed or installed by an electric utility, construction work in progress is deemed substantially completed upon the earlier of:

- when all permits or approvals required for commercial operation have been received or approved, or
- one year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility.

Section 3. (p. 9): The amendment made by this act to s. 192.001, F.S., first applies beginning with the 2024 property tax roll.

Section 4. Homestead assessments. (pp. 9-12):

PRESENT SITUATION

Section 193.155(4)(b)4., F.S., provides that changes, additions, or improvements to homestead property that are done to replace all or a portion of homestead property damaged or destroyed by calamity must be reassessed pursuant to s. 193.155(1), F.S. This applies to changes, additions, or improvements begun within three years after the January 1 following the damage or destruction of the homestead.

Section 193.155(9)(a), F.S., states that if errors are made due to a material mistake of fact concerning an essential characteristic of homestead property, the just and assessed values must be recalculated for every year, including the year in which the mistake occurred.

Section 193.155(9)(b), F.S., states that if changes, additions, or improvements are not assessed at just value as of the first January 1 after substantial completion, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying s. 193.155, F.S. if applicable.

Section 193.155(9)(c), F.S., states that if back taxes are due pursuant to s. 193.092, F.S., the corrections made pursuant to s. 193.155(9), F.S., shall be used to calculate the back taxes.

Section 193.155(10), F.S., states that if the property appraiser determines that for any year or years within the previous ten years a person who was not entitled to the homestead property assessment limitation granted under s. 193.155, F.S., was granted the homestead property assessment limitation, the property appraiser shall serve upon the owner a notice of intent to record in the county's public records a notice of tax lien against any property owned by the person in the county. When a person entitled to exemption pursuant to s. 196.031, F.S., inadvertently receives the limitation pursuant to s. 193.155, F.S., following a change of ownership, the assessment of the property must be corrected as provided in s. 193.155(9)(a), F.S. and the person need not pay the unpaid taxes, penalties, or interest. Before a lien may be filed, the person or entity must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation because of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest.

EFFECT OF THE BILL

Section 193.155(4)(b)4., F.S., is amended to state that changes, additions, or improvements to homestead property must be reassessed within five years after the January 1 following damage or destruction of the homestead.

Section 193.155(9)(a), F.S., is amended to provide that recalculated values shall first be applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year because of recalculations made under paragraph 193.155(9)(a), F.S.

Section 193.155(9)(b), F.S., is amended to add that if a building permit was required and has not been issued by the county, the assessment may be corrected from the later of the year following substantial completion or 10 years prior to the error being discovered. Recalculated values shall first be applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year because of recalculations under s. 193.155(9)(b), F.S.

Section 193.155(9)(c), F.S., is deleted by the bill.

Section 193.155(10), F.S., is amended to state that the property appraiser must include information with the notice of tax lien that explains why the owner is not entitled to the property assessment limitation, the years for which unpaid taxes, penalties, and interest are due, and the way the unpaid taxes, penalties, and interest have been calculated. The paragraph is also amended to add that if the property appraiser improperly grants the property assessment limitation because of a clerical mistake or omission, the assessment of the property must be corrected as provided in s. 193.155(9)(a), F.S., and the person need not pay the unpaid taxes, penalties, or interest.

Section 5. Assessment of nonhomestead residential property. (pp. 12-14):

PRESENT SITUATION

Section 193.1554(9)(a), F.S., states that if errors are made due to a material mistake of fact concerning an essential characteristic of homestead property, the just and assessed values must be recalculated for every year, including the year in which the mistake occurred.

Section 193.1554(9)(b), F.S., states that if changes, additions, or improvements are not assessed at just value as of the first January 1 after substantial completion, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying s. 193.1554, F.S., if applicable.

Section 193.1554(9)(c), F.S., states that if back taxes are due pursuant to s. 193.092, F.S., the corrections made pursuant to s. 193.1554(9), F.S., shall be used to calculate the back taxes.

Section 193.1554(10), F.S., states that if the property appraiser determines that for any year or years within the previous ten years a person or entity who was not entitled to the property assessment limitation granted under s. 193.1554, F.S., was granted the property assessment limitation, the property appraiser shall serve upon the owner a notice of intent to record in the county's public records a notice of tax lien against any property owned by the person or entity in the county. The property must be identified in the notice of tax lien. Before a lien may be filed, the person or entity must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation because of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest.

EFFECT OF THE BILL

Section 193.1554(9)(a), F.S., is amended to provide that recalculated values shall first be applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year because of recalculations made under s. 193.1554(9)(a), F.S.

Section 193.1554(9)(b), F.S., is amended to state that assessments for subsequent years must be corrected, applying s. 193.1554, F.S., if applicable; provided, however, that if a building permit was required and has not been issued by the county, the assessment may be corrected from the later of the year following substantial completion or 10 years prior to the error being discovered. Recalculated values shall first be applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year because of recalculations under s. 193.1554(9)(b), F.S.

Section 193.1554(9)(c), F.S., is deleted by the bill.

Section 193.1554(10), F.S., is amended to state that the property appraiser must include information with the notice of tax lien that explains why the owner is not entitled to the property assessment limitation, the years for which unpaid taxes, penalties, and interest are due, and the way the unpaid taxes, penalties, and interest have been calculated. The paragraph is also amended to add that if the property appraiser improperly grants the property assessment limitation because of a clerical mistake or omission, the taxpayer need not pay the unpaid taxes, penalties, and interest.

Section 6. Assessment of certain residential and nonresidential real property. (pp. 14-16):

PRESENT SITUATION

Section 193.1555(9), F.S., states that erroneous assessments of nonresidential real property assessed under s. 193.1555 may be corrected by the following:

- Section 193.1555(9)(a): if errors are made in arriving at any assessment under s. 193.1555 due to a material mistake of fact concerning an essential characteristic of the property, the just and assessed value must be recalculated for every year, including the year in which the mistake occurred.
- Section 193.1555(9)(b): if changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying s. 193.1555, if applicable.

Section 193.1555(9)(c), F.S., states that if back taxes are due pursuant to s. 193.092, F.S., corrections made pursuant to s. 193.1555, F.S., shall be used to calculate the back taxes.

Section 193.1555(10), F.S., states that if the property appraiser determines that any year or years within the prior 10 years, a person not entitled to a property assessment limitation was granted the property assessment limitation, the property appraiser making the determination shall serve the person a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county. Such property situated in Florida is subject to unpaid taxes, plus a 50 percent penalty of the unpaid taxes for

each year and 15 percent interest per year. Before a lien may be filed, the person must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation because of a clerical mistake or omission, the person improperly receiving the property assessment limitation may not be assessed a penalty or interest.

EFFECT OF THE BILL

Amends s. 193.1555(9)(a), F.S., to include that the recalculated values shall be first applied to the tax roll in the year the mistake is discovered. Back taxes shall not be due for any year because of recalculations under this paragraph.

Amends s. 193.1555(9)(b), F.S., to include for assessments for subsequent years shall be corrected, applying s. 193.1555, F.S., if applicable, provided that if a building permit was required and has not been issued by the county, the assessment may be corrected from the later of the year following substantial completion or 10 years prior. The recalculated values shall first be applied to the tax roll in the year the mistake is discovered. Back taxes shall not be due for any year because of recalculations under this paragraph.

Section 193.1555(9)(c), F.S., is repealed.

Section 193.1555(10), F.S., is amended to state that the property appraiser must include information with the notice of tax lien that explains why the owner is not entitled to the property assessment limitation, the years for which unpaid taxes, penalties, and interest are due, and the way the unpaid taxes, penalties, and interest have been calculated. The paragraph is also amended to add that if the property appraiser improperly grants the property assessment limitation because of a clerical mistake or omission, the taxpayer need not pay the unpaid taxes, penalties, and interest.

Section 7. Assessment of renewable energy source devices. (pp. 16-18):

PRESENT SITUATION

Section 193.624(1), F.S., describes and defines “renewable energy source device” and provides a list of equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits.

EFFECT OF THE BILL

Section 193.624(1), F.S., is amended to add biogas (as defined in s. 366.91, F.S.) as a type of energy that can be collected, transmitted, stored, or used as renewable energy. Section 193.624(1)(n), F.S., is created which describes machinery integral to the collection and conversion of biogas.

Section 8. (p. 18): The amendments made by this act to s. 193.624, F.S., first apply to the 2025 property tax roll.

Section 9. Taxpayer-friendly property assessment administration information. (p. 18):

PRESENT SITUATION

Chapter 195, F.S., does not have a requirement that the Department of Revenue develop multi-language versions of forms prescribed by the Department or examples of activities affecting eligibility of property tax exemptions.

EFFECT OF THE BILL

Section 195.028(1), F.S., is created. If a property appraiser makes a request, the Department must develop multi-language versions of forms prescribed by the Department, if translation resources are reasonably available. The forms must contain English and may include one or more requested languages than English.

Section 195.028(2), F.S., is created. The Department shall develop a flyer or brochure that is to be posted on the Department's and each property appraiser's website informing taxpayers of examples of activities that may affect eligibility for property tax exemptions. These activities include, but are not limited to, rental of homestead property or establishment of permanent residency at another property.

Section 10. Annual application required for exemption. (pp. 18-20):

PRESENT SITUATION

Section 196.011(9)(a), F.S., states that if a property owner who was granted an exemption and who is not required to file an annual application or statement shall notify the property appraiser when the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If a property owner does not notify the property appraiser and the property appraiser determines that for any year within the prior ten years the owner was not entitled to receive the exemption, the owner of the property is subject to the taxes exempted because of such failure plus 15 percent interest per year and a 50 percent penalty of the taxes exempted.

EFFECT OF THE BILL

Amends s. 196.011(9)(a), F.S., to add that if an exemption is granted because of a clerical mistake or an omission by the property appraiser, the taxpayer need not pay the unpaid taxes, penalties, or interest.

Section 196.011(13), F.S., is created. If requested by an applicant for homestead exemption, a property appraiser must provide a multi-language application, if the application has been developed by the Department pursuant to s. 195.028, F.S.

Section 11. Exemption of homesteads.(pp. 20-21):

PRESENT SITUATION

Section 196.031(7), F.S., states that when homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property otherwise qualifies and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is rebuilt or repaired. If the property owner fails to begin the repair or rebuilding of the homestead property within three years after January 1 following the property's damage or destruction, it constitutes abandonment of the property as a homestead. After the three-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for the repairs or rebuilding also constitutes abandonment of the property as homestead.

EFFECT OF THE BILL

Amends s. 196.031(7), F.S. If the property owner fails to begin the repair or rebuilding of the homestead property within five years after January 1 following the property's damage or destruction, it constitutes abandonment of the property as a homestead. After the five-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for the repairs or rebuilding also constitutes abandonment of the property as homestead.

Section 12. (p. 21): The amendments made by this act to ss. 193.155, 193.1554, 193.1555, 196.011, and 196.031, F.S., first apply beginning with the 2025 property tax roll.

Section 13. Homestead exemptions; forms. (pp. 21):

PRESENT SITUATION

Section 196.121(3), F.S., states that homestead exemption application forms contain:

- Notice of the tax lien which can be imposed pursuant to s. 196.161, F.S.,
- Notice that information contained in the application will be provided to the Department of Revenue and may also be provided to any state where the applicant has previously resided,
- A requirement that the applicant read or have read to him or her the contents of the form.

EFFECT OF THE BILL

Amends s. 196.121(3), F.S., to add that the homestead exemption application forms contain notice of examples of activities that may affect eligibility for homestead exemptions, including, but not limited to, rental of homestead property or establishment of permanent residency at another property.

Section 14. Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident. (pp. 21-22):

PRESENT SITUATION

Section 196.161(1)(b), F.S., states that if the property appraiser determines that for any year or years within the prior ten years a person was not entitled to a homestead exemption but was granted a homestead exemption, the duty of the property appraiser is to serve the person a notice of intent to record in the county's public records a notice of tax lien against any property owned by that person. The property shall be identified in the notice of tax lien. If the property is situated in Florida, it shall be subject to the taxes exempted, plus a 50 percent penalty of the unpaid taxes for each year and 15 percent interest per year.

EFFECT OF THE BILL

Section 196.161(1)(b), F.S., is amended to add that the property appraiser must include with the notice of tax lien information explaining why the owner is not entitled to homestead exemption; for which years the unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated.

Section 15. Exemption for disabled ex-servicemember or surviving spouse; evidence of disability. (pp. 22-23):

PRESENT SITUATION

Section 196.24(1), F.S., states that any ex-servicemember, as defined in s. 196.012, who is a bona fide resident of Florida, discharged under honorable conditions, and who has been disabled to a degree of ten percent or more by misfortune while serving during wartime service as defined in s. 1.01(14), is entitled to the exemption from taxation provided for in s. 3(b), Article VII of the State Constitution. Property to the value of \$5,000 is exempt from taxation.

EFFECT OF THE BILL

Section 196.24(1), F.S., is amended to provide that a disabled ex-servicemember is entitled to an exemption of \$10,000.

Section 16 (p. 23): The amendments made by this act to s. 196.24, F.S., first apply to the 2025 property tax roll.

Section 17. Notice of proposed property taxes and non-ad valorem assessments. (pp. 23-26):**PRESENT SITUATION**

Section 200.069(10)(a), F.S., states that if requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in section 200.069 may contain a notice of proposed or adopted non-ad valorem assessments.

EFFECT OF THE BILL

Section 200.069(10)(a), F.S., is amended to state that if requested by the property appraiser and agreed to by the local governing board levying non-ad valorem assessments, the notice specified in section 200.069 may contain a notice of proposed or adopted non-ad valorem assessments.

Section 18. Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception. (pp. 26-28):**PRESENT SITUATION**

Section 201.08(1)(b), F.S., imposes documentary stamp tax on mortgages, trust deeds, security agreements, or other evidences of indebtedness and each renewal thereof, filed or recorded in Florida. The tax rate is \$0.35 for each \$100 or fraction thereof of the indebtedness or obligation.

EFFECT OF THE BILL

Amends s. 201.08, F.S., creating a new subsection (6) and renumbering existing subsections (6), (7), and (8) as subsections (7), (8), and (9), respectively. Proposed s. 201.08(6), F.S., provides that only the principal limit available to a borrower for a home equity conversion mortgage, as defined in 12 CFR s. 1026.33(a), is subject to the tax imposed by s. 201.08, F.S. Provides that the maximum claim amount and the stated mortgage amount are not subject to the tax. Defines the term "principal limit" to mean the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. Provides the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting attached documents.

Section 19. (p. 28): Provides the amendments made to s. 201.08, F.S., by Section 18. of the bill are remedial in nature and apply retroactively, but do not create a right to a refund or credit of any tax paid before July 1, 2024.

Section 20. Notes and other written obligations exempt under certain conditions. (pp. 28-30):**PRESENT SITUATION**

Section 201.21, F.S., provides an exemption from documentary stamp tax for certain promissory notes, nonnegotiable notes, and other written obligations to pay money bearing a date subsequent to July 1, 1955.

EFFECT OF THE BILL

Amends s. 201.21, F.S., to provide an exemption from documentary stamp tax for all non-interest-bearing promissory notes, nonnegotiable notes, or written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, assigned, or renewed in Florida, of \$3,500 or less, when given by a customer to an alarm system contractor, in connection with the sale of an alarm system.

Section 21. (p. 30): Does not affect the Department of Revenue.

Section 22. Discretionary sales surtaxes; legislative intent; authorization and use of proceeds. (pp. 30-35):**PRESENT SITUATION**

Section 212.055, F.S., authorizes qualifying counties and other specified local governmental entities to levy a variety of discretionary sales surtaxes. This section also specifies the rate of surtax that may be imposed; the manner in which a surtax proposal may be adopted; the purpose for which the surtax may be used; and, other legislative requirements.

Section 212.055(4)(a), F.S., authorizes certain counties with a total population of at least 800,000 to levy an Indigent Care and Trauma Center surtax not to exceed 0.5 percent. Counties consolidated with one or more municipality and counties authorized to levy a County Public Hospital surtax are not authorized to levy the Indigent Care and Trauma Center surtax.

EFFECT OF THE BILL

Amends s. 212.055(4)(a)1., F.S., to remove language excluding counties consolidated with one or more municipalities from the authority to levy the Indigent Care and Trauma Center surtax.

Section 23. Tax returns and regulations. (pp. 35-37):**PRESENT SITUATION**

Section 212.11(1)(b), F.S., provides that sales tax returns are to be filed with the tax due on or before the 20th day of the month following the period of collection. Section 212.11(4)(b), F.S., provides that estimated tax must be reported and remitted by the 20th day of the month that the estimate is being made.

EFFECT OF THE BILL

Amends ss. 212.11(1)(b) and (4)(b), F.S., to provide that when a state of emergency is declared pursuant to s. 252.36, F.S., within 5 business days before the 20th day of the month, dealers located in affected counties are granted an automatic 10-day extension from the due date for filing a return, reporting estimated tax, and remitting the tax due. Requires that the declaration is the first declaration or a declaration that expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

Section 24. Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; rounding; records required. (pp. 37-38):**PRESENT SITUATION**

Section 212.12(1)(a), F.S., allows sales tax dealers that file and pay by electronic means a collection allowance in the amount of 2.5 percent of the tax due, up to \$30, as compensation for the keeping of prescribed records, filing timely tax returns, and the proper accounting and remitting of taxes.

EFFECT OF THE BILL

The proposed bill amends s. 212.12(1)(a), F.S., to increase the collection allowance to \$45, effective January 1, 2025. A taxpayer filing a return for less than \$45 is entitled to a collection allowance equal to the tax due.

Section 25. Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected. (pp. 38-42):

PRESENT SITUATION

Section 212.20(6)(d)6.f., F.S., requires the Department to distribute \$27.5 million of General Revenue to the Florida Agricultural Promotional Campaign Trust Fund. The distributions are to be repealed effective June 30, 2025.

EFFECT OF THE BILL

Amends s. 212.20(6)(d)6.f., F.S., to remove the repeal of the distribution of \$27.5 million of General Revenue to the Florida Agricultural Promotional Campaign Trust Fund.

Section 26. Legislative intent. (pp. 42-43):

PRESENT SITUATION

Section 220.02(8), F.S., provides the order in which certain tax credits may be taken against corporate income/franchise tax.

EFFECT OF THE BILL

The bill amends s. 220.02(8), F.S., to include the credit proposed to be enumerated in Section 30. of the bill (proposed s. 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program).

Section 27. Definitions. (pp. 43-44):

PRESENT SITUATION

The Florida Income Tax Code (Ch. 220, F.S.) currently incorporates the provisions of the Internal Revenue Code (IRC), as amended and in effect on January 1, 2023.

EFFECT OF THE BILL

Amends ss. 220.03(1)(n) and (2)(c), F.S., by updating the effective date of the IRC from January 1, 2023, to January 1, 2024.

Section 28. (p. 44): Provides that the amendments made by the proposed bill to s. 220.03, F.S., take effect upon becoming a law and operate retroactively to January 1, 2024.

Section 29. Credit for qualified railroad reconstruction or replacement expenditures. (pp. 44-47):

PRESENT SITUATION

Section 220.1915, F.S., provides for a credit against the tax imposed by Ch. 220, F.S., to a qualifying railroad if it has qualified expenditures in Florida during the taxable year. A qualifying railroad must submit to the Department with its return an application including any information or documentation required by the Department to demonstrate eligibility for the credit allowed.

If the qualifying railroad is not a taxpayer under Ch. 220, F.S., the qualifying railroad must submit the required application including any documentation or information required by the Department directly to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made, in accordance with rules adopted by the Department.

The qualifying railroad must include an affidavit certifying that all information contained in the application is true and correct, and supporting documentation must include a copy of any federal Form 8900, or its equivalent, if such document was filed with the Internal Revenue Service for any credit under 26 U.S.C. 45G for which the federal credit related in whole or in part to the qualified expenditures in this state for which the credit is sought.

If the qualifying railroad is a taxpayer under Ch. 220, F.S., and the credit earned exceeds the taxpayer's liability for that year, or if the qualifying railroad is not a taxpayer under Ch. 220, F.S., the Department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit available for carryover or transfer.

If the credit granted is not fully used in any one taxable year because of insufficient tax liability on the part of the qualifying railroad, or because the qualifying railroad is not subject to tax under Ch. 220, F.S., the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred in accordance with paragraph 220.1915(4)(b), F.S. The carryover or transferred credit may be used in any of the 5 subsequent taxable years, when the tax imposed by Ch. 220, F.S., for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible in that taxable year, after applying the other credits and unused carryovers in the order provided by s. 220.02(8), F.S.

The credit under s. 220.1915, F.S., may be transferred:

- By written agreement to a taxpayer subject to the tax under Ch. 220, F.S., and that either transports property using the rail facilities of the qualifying railroad or furnishes railroad-related property or services to any railroad operating in this state, or is a railroad, as those terms are defined in 26 C.F.R. s. 1.45G-1(b); and
- At any time during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

EFFECT OF THE BILL

Amends s. 220.1915(3), F.S., to provide that the application for credit from a qualifying railroad is not required to be remitted with the taxpayer's return, but must be submitted to the Department no later than 120 days following the conclusion of the taxable year in which the qualified expenditures were incurred.

Removes the requirement for a qualifying railroad that is not a taxpayer under Ch. 220, F.S., to submit the application and required documentation or information to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made.

Amends provisions regarding the required affidavit to require any relevant information, as determined by the Department, to verify eligibility of qualified expenditures made in Florida. The supporting documentation must include the following:

- The number of track miles owned or leased in Florida by the qualifying railroad;
- A description of qualified expenditures; and,
- Financial records necessary to verify the accuracy of the information submitted.

The qualifying railroad is no longer required to include a copy of any federal Form 8900, or its equivalent.

Extends the amount of time the Department has to provide a letter to the qualified railroad indicating the amount of the approved credit from 30 to 45 days.

Removes the provision that the credit under s. 220.1915, F.S., be transferred to a taxpayer subject to the tax under Ch. 220, F.S., that either transports property using the rail facilities of the qualifying railroad or furnishes railroad-related property or services to any railroad operating in Florida, or is a railroad, as those terms are defined in 26 C.F.R. s. 1.45G-1(b).

Specifies that a transferred credit may be used in the taxable year in which the credit is earned or any of the five subsequent taxable years.

Section 30. Individuals with Unique Abilities Tax Credit Program. (pp. 47-49):

PRESENT SITUATION

There does not currently exist a credit against corporate income tax for taxpayers that employ individuals who have a disability.

EFFECT OF THE BILL

For taxable years beginning on or after January 1, 2024, the bill creates s. 220.1992, F.S., which provides a tax credit against corporate income/franchise tax imposed by Ch. 220, F.S., for a taxpayer who employs an individual who has a disability, as defined in s. 413.801, F.S. The employee is required to have worked for the taxpayer for at least six months.

The proposed credit is up to \$1,000 for each qualified employee employed by the taxpayer for each taxable year. The credit is equal to one dollar for each hour that the qualified employee worked during the taxable year, up to 1,000 hours.

The Department may adopt rules to administer the credit including development of an application form and establishing the requirements for the proper administration of the tax credit. The application must include an affidavit certifying that all information contained in the application is true and correct and must require the taxpayer to specify the number of qualified employees included in the credit being claimed.

The credit must be approved by the Department prior to the taxpayer claiming the credit on a return. The Department will approve tax credits on a first-come, first-served basis. The Department is required to notify a taxpayer of an incomplete application in writing. The taxpayer will have 30 days to correct the deficiencies of the application. The application shall be deemed completed as of the date the application was first submitted if corrected within 30 business days after the taxpayer was notified of the deficiency.

A taxpayer may not claim a credit greater than \$10,000 in any one taxable year. A taxpayer may carry forward an unused portion of the credit for up to 5 taxable years.

The bill provides for a credit cap of \$5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

Section 31. Returns; time and place for filing. (pp. 49-50):

PRESENT SITUATION

Section 220.222, F.S., provides for the dates that tax returns required to be filed under Ch. 220, F.S., are due. Section 220.222(2), F.S., provides for the grant of an extension or extensions of time for the filing of any return required under Ch. 220, F.S.

EFFECT OF THE BILL

Amends s. 220.222(2)(c), F.S., to provide that the Department shall automatically extend the due date of any return required under Ch. 220, F.S., until the 15th day after the due date for a taxpayer who has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster. Provides that the authority of the Department's executive director to order an extension or waiver pursuant to s. 213.055(2), F.S., remains unaffected by the proposed amendments to s. 220.222(2)(c), F.S.

Section 32. Strong Families Tax Credit. (pp. 50-53):**PRESENT SITUATION**

Section 402.62(5)(a), F.S., provides that beginning in fiscal year 2023-2024, the tax credit cap for the Strong Families Tax Credit is \$20 million in each state fiscal year.

EFFECT OF THE BILL

Amends s. 402.62(5)(a), F.S., to provide that beginning in fiscal year 2024-2025, the tax credit cap for the Strong Families Tax Credit is \$40 million in each state fiscal year. Also amends s. 402.62(5)(b), F.S., to provide that taxpayers may submit applications to the Department beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday for a tax credit or credits to be taken under ss. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, F.S.

Amendments made by the bill to s. 402.62(2)(a), F.S., do not affect the Department.

Section 33. (p. 53): Provides that taxpayers may submit applications to the Department beginning at 9 a.m. on July 1, 2024, to apply for the \$20 million in additional credit under s. 402.62, F.S., available for fiscal year 2024-25, as proposed in Section 32. of the bill.

Section 34. (pp. 53-54): Does not affect the Department of Revenue.

Section 35. (p. 54): Reenacts s. 571.26, F.S., due to expiration of s. 41, Ch. 2023-157, L.O.F., by Section 36. of the proposed bill.

Section 36. (p. 54): Repeals s. 41, Ch. 2023-157, L.O.F.

Section 37. Promotion of Florida thoroughbred breeding and of thoroughbred racing at Florida thoroughbred tracks; distribution of funds. (pp. 54-55):

PRESENT SITUATION

The Department distributes \$27.5 million of General Revenue to the Florida Agricultural Promotional Campaign Trust Fund a portion of which is distributed for the promotion of Florida thoroughbred breeding and of thoroughbred racing at Florida thoroughbred tracks, as provided in s. 571.265, F.S. Section 571.265(5), F.S., provides that s. 571.265, F.S., is to be repealed effective July 1, 2025, “unless reviewed and saved from repeal by the Legislature.”

EFFECT OF THE BILL

Removes s. 571.265(5), F.S., deleting the repeal of s. 571.265, F.S.

Section 38. Premium tax; rate and computation. (p. 55):

PRESENT SITUATION

Currently there is not an exemption from tax due under s. 624.509(1), F.S., for insurance policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

Premiums from flood policies written directly by the Federal Emergency Management Agency (FEMA) are preempted from state taxation. Premiums from flood policies written through the Write-Your-Own Program and guaranteed by FEMA, as well as premiums for flood policies written purely backed by an insurer are not preempted from state taxation and are subject to the Florida insurance premium tax.

Premiums written through the Write-Your-Own Program are preempted from local taxation.

EFFECT OF THE BILL

Creates s. 624.509(1)(d), F.S., to provide an exemption from insurance premium tax for flood insurance policies which provide coverage for a twelve-month period with an effective date from July 1, 2024, to June 30, 2025.

Section 39. Residential Property Insurance Premium Tax Credit. (pp. 55-57):

PRESENT SITUATION

Currently there is not a tax credit program against tax due under s. 624.509(1), F.S., for insurance policies providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less. Also, currently there is no carryforward available for unused Firefighters' Pension Trust Fund, Municipal Police Officers' Retirement Trust Fund and Corporate Income Tax credits.

The sum of the corporate income tax credit and the salary tax credit may not exceed 65 percent of the insurance premium tax due after deducting therefrom the taxes paid by the insurer for the Firefighters' Pension Trust Fund, Municipal Police Officers' Retirement Trust Fund, and any workers compensation administrative assessment.

EFFECT OF THE BILL

The bill creates s. 624.5108, F.S., which requires an insurer to provide a credit to the policyholder in the amount of 1.75% of the net premium due for a policy that provides property insurance on a residential dwelling with a coverage amount of \$750,000 or less which provides coverage for a twelve-month period with an effective date from July 1, 2024, to June 30, 2025. The amount of the credit provided to the policyholder shall be separately stated on the declarations page of the insurance policy.

Allows the insurer to claim a tax credit against insurance premium tax equal to the credit provided to the policy holder. Provides that an insurer claiming the proposed credit against premium tax liability is not required to pay any additional retaliatory tax levied under s. 624.5091, F.S., as a result of claiming the credit. Also provides that s. 624.5091, F.S., does not limit the credit in any manner.

Allows a 5-year carryforward for unused Firefighters' Pension Trust Fund, Municipal Police Officers' Retirement Trust Fund and Corporate Income Tax Credits.

Provides the 65 percent credit limitation is not affected by the new credit. Allows a 5-year carryforward for unused salary tax credit. Provides that the credit program is to be repealed effective June 30, 2030.

Section 40. State fire marshal assessment and surcharge; assessment holiday. (p. 57):

PRESENT SITUATION

Section 624.515, F.S., imposes a regulatory assessment in an amount equal to 1 percent of the gross amount of premiums collected by every domestic, foreign, and alien insurer authorized to engage in the business of issuing policies of fire insurance in Florida. The assessment is imposed on the portion of the premium related to the coverage of fire insurance.

This section also imposes a surcharge at the rate of .1 percent on the gross direct premium written on commercial property located in this state.

EFFECT OF THE BILL

Provides that the state fire marshal regulatory assessment and surcharge imposed under s. 624.515, F.S., shall not be assessed and imposed on policies providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less written for a coverage of twelve months with effective dates from July 1, 2024, to June 30, 2025. Requires that the amount of the assessment and surcharge not assessed and imposed on a policy shall be provided as a credit to the policyholder and shall be separately disclosed on the declarations page of the insurance policy. Provides that the section expires June 30, 2025.

Section 41. (pp. 57-58): Does not affect the Department of Revenue.

Section 42. Disaster preparedness supplies; sales tax holiday. (pp. 58-60):

PRESENT SITUATION

Sales tax is levied on sales of tangible personal property, including sales of portable self-powered light sources, portable radios, two-way radios, weather band radios, waterproof sheeting, anchoring and tie-down kits, gas or fuel tanks, batteries, food-storage coolers, portable generators, reusable ice, fire extinguishers, smoke and carbon monoxide detectors and alarms, portable kennels and carriers, pet food, can openers, leashes, collars, muzzles, food and water bowls, cat litter, litter boxes and pads, pet waste disposal bags, pet pads and beds, and hamster and rabbit substrate.

EFFECT OF THE BILL

Upon becoming a law, the bill provides an exemption from sales tax during the period of June 1, 2024, through June 14, 2024, and during the period of August 24, 2024, through September 6, 2024, for the following items:

- a portable, self-powered light source with a sales price of \$40 or less
- a portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less
- a tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less
- an item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less
- a gas or diesel fuel tank with a sales price of \$50 or less
- a package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile or boat batteries, with a sales price of \$50 or less
- a nonelectric food storage cooler with a sales price of \$60 or less
- a portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less
- reusable ice with a sales price of \$20 or less
- a portable power bank with a sales price of \$60 or less
- a smoke detector, smoke alarm, carbon dioxide detector, or fire extinguisher with a sales price of \$70 or less
- over-the-counter pet medications with a sales price of \$100 or less per item
- a portable kennel or pet carrier with a sales price of \$100 or less
- a bag of dry pet food weighing 50 or fewer pounds and with a sales price of \$100 or less
- cans or pouches of wet pet food with a sales price of \$10 or less per can or pouch, or the equivalent if sold in a box or case
- a manual can opener with a sales price of \$15 or less
- leashes, collars, and muzzles with a sales price of \$20 or less per item
- a collapsible or travel-sized food or water bowl with a sales price of \$15 or less
- cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item
- a cat litter pan with a sales price of \$15 or less
- pet waste disposal bags with a sales price of \$15 or less per package
- pet pads with a sales price of \$20 or less per box or package

- hamster or rabbit substrate with a sales price of \$15 or less per package
- a pet bed with a sales price of \$40 or less

The bill provides that the included items necessary for the evacuation of household pets are to be for noncommercial use.

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to implement the holiday.

Section 43. Freedom Month; sales tax holiday. (pp. 60-63):

PRESENT SITUATION

Sales tax is levied on the sale by way of admission, such as music events, sporting events, cultural events, specified performances, museums, movies, state parks, and fitness facilities; and sales of tangible personal property, including boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and residential pool supplies.

EFFECT OF THE BILL

Upon becoming a law, provides an exemption from sales tax during the period from July 1, 2024, through July 31, 2024, for the following:

- Sales of admissions, as defined in s. 212.02(1), F.S., for:
 - A live music event scheduled to be held between July 1, 2024, and December 31, 2024.
 - A live sporting event scheduled to be held between July 1, 2024, and December 31, 2024.
 - A movie to be shown in a movie theater between July 1, 2024, and December 31, 2024.
 - Entry to a museum, including any annual passes.
 - Entry to a state park, including any annual passes.
 - Entry to a ballet, play, or musical theatre performance scheduled to be held between July 1, 2024, and December 31, 2024.
 - Season tickets for ballets, plays, music events, or musical theatre performances.
 - Entry to a fair, festival, or cultural event scheduled to be held between July 1, 2024, and December 31, 2024.
 - Use of or access to private and membership clubs providing physical fitness facilities between July 1, 2024, and December 31, 2024.
- The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and residential pool supplies. Excludes supplies for commercial fishing purposes.
 - Boating and water activity supplies includes:
 - life jackets and coolers with a sales price of \$75 or less;
 - recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less;
 - safety flares with a sales price of \$50 or less;
 - water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less;
 - paddleboards and surfboards with a sales price of \$300 or less;
 - canoes and kayaks with a sales price of \$500 or less;
 - paddles and oars with a sales price of \$75 or less; and
 - snorkels, goggles, and swimming masks with a sales price of \$25 or less.
 - Camping supplies includes:
 - tents with a sales price of \$200 or less;

- sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less; and
 - camping lanterns and flashlights with a sales price of \$30 or less.
- Fishing supplies includes :
 - rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set.
 - tackle boxes or bags with a sales price of \$30 or less.
 - bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together.
- General outdoor supplies include:
 - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less.
 - sunglasses with a sales price of \$100 or less.
 - binoculars with a sales price of \$200 or less.
 - water bottles with a sales price of \$30 or less.
 - hydration packs with a sales price of \$50 or less.
 - outdoor gas or charcoal grills with a sales price of \$250 or less.
 - bicycle helmets with a sales price of \$50 or less.
 - bicycles with a sales price of \$500 or less.
- Residential pool supplies include:
 - individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less.
 - residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less.

If the purchaser of a tax-exempt admission subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to administer the holiday.

Section 44. Clothing, wallets, and bags; school supplies; learning aids and jigsaw puzzles; personal computers and personal computer-related accessories; sales tax holiday. (pp. 63-65):

PRESENT SITUATION

Sales tax is levied on sales of clothing, school supplies, computers, and computer accessories unless a specific exemption applies. Sales tax is also levied on sales of wallets and bags, including handbags, backpacks, fanny packs, and diaper bags.

EFFECT OF THE BILL

Upon becoming a law, authorizes an exemption from sales tax during the period from July 29, 2024, through August 11, 2024, on the retail sale of the following:

- Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item.
- School supplies having a sales price of \$50 or less per item.
- Learning aids and jigsaw puzzles having a sales price of \$30 or less.

- Personal computers and related accessories having a sales price of \$1,500 or less per item purchased for noncommercial home or personal use.

"Clothing" is defined to mean any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, handkerchiefs. The term also includes all footwear, excluding skis, swim fins, in-line skates, and roller skates.

"School supplies" is defined to mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

"Learning aids" is defined to mean flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

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

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

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

Dealers whose sales of items that would be exempt during the holiday was less than 5% of the dealer's gross sales in the prior calendar year may choose not to participate in the holiday. Dealers that choose not to participate in the holiday must notify the Department in writing by July 15, 2024, of its election to collect sales tax during the holiday. Dealers that choose not to participate must post a copy of that notice in a conspicuous location at its place of business.

The Department is authorized to adopt emergency rules pursuant to s. 120.54(4), F.S., for the purpose of implementing this section.

Section 45. Tools commonly used by skilled trade workers; Tool Time sales tax holiday. (pp. 65-67):

PRESENT SITUATION

Sales tax is levied on sales of tangible personal property, including sales of tools, toolbelts, toolboxes, tool bags, work gloves, safety glasses, textbooks, flashlights, and shop lights.

EFFECT OF THE BILL

The bill provides an exemption from sales tax beginning September 1, 2024, through September 7, 2024, on the retail sale of tools used by skilled workers. "Tools" included in the list of exempt items includes the following products:

- Hand tools with a sales price of \$50 or less per item.
- Power tools with a sales price of \$300 or less per item.
- Power tool batteries with a sales price of \$150 or less per item.

- Work gloves with a sales price of \$25 or less per pair.
- Safety glasses with a sales price of \$50 or less per pair.
- Protective coveralls with a sales price of \$50 or less per item.
- Work boots with a sales price of \$175 or less per pair.
- Tool belts with a sales price of \$100 or less per item.
- Duffle/tote bags with a sales price of \$50 or less per item.
- Toolboxes with a sales price of \$75 or less per item.
- Toolboxes for vehicles with a sales price of \$300 or less per item.
- Industry textbooks and code books with a sales price of \$125 or less per item.
- Electrical voltage and testing equipment with a sales price of \$100 or less per item.
- LED flashlights with a sales price of \$50 or less per item.
- Shop lights with a sales price of \$100 or less per item.
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
- Shovels with a sales price of \$50 or less.
- Rakes with a sales price of \$50 or less.
- Hard hats and other head protection with a sales price of \$100 or less.
- Hearing protection items with a sales price of \$75 or less.
- Ladders with a sales price of \$250 or less.
- Fuel cans with a sales price of \$50 or less.
- High visibility safety vests with a sales price of \$30 or less

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to administer the holiday.

Section 46. (pp. 67-68): The Department is granted emergency rule authority for the purpose of implementing the amendments made to ss. 220.03 and 220.1915, F.S., and the Individuals with Unique Abilities Tax Credit Program.

Section 47. (pp. 58-59): Provides an effective date of July 1, 2024, except as otherwise provided.

2. DOES THE DEPARTMENT EXPECT TO DEVELOP, ADOPT, MODIFY OR ELIMINATE ANY RULES, REGULATIONS, POLICIES, OR PROCEDURES? YES NO

| | |
|--|--|
| If yes, explain: | <ul style="list-style-type: none"> • The Department will adopt emergency rules and permanent rules to implement the provisions of the bill. • New application form for Individuals with Unique Abilities Tax Credit; modify forms F-1120 and F-1120N. • Several rules and forms will be amended to administer the provisions regarding Property Tax; forms DR-405, DR-430, DR-474N, DR-453, DR-500AR, DR-501, DR-501DV. • Various Tax Information Publications (TIP) will be issued. |
| Rule(s) impacted (provide references to F.A.C., etc.): | Rules 12A-1.056, 12A-1.091, 12C-1.0222, 12C-1.051, 12D-16.002, 12D-7.013, 12D-8.0064, 12D-8.0065, F.A.C. |

3. WHAT IS THE POSITION OF AFFECTED CITIZENS OR STAKEHOLDER GROUPS? N/A

4. DOES THE BILL REQUIRE THE DEPARTMENT TO SUBMIT, MODIFY OR DELETE ANY REPORTS, STUDIES OR PLANS? YES NO

| | |
|--------------------------------|--|
| If yes, provide a description: | |
| Date Due: | |
| Bill Section Number(s): | |

5. ARE THERE ANY GUBERNATORIAL APPOINTMENTS OR CHANGES TO EXISTING BOARDS, TASK FORCES, COUNCILS, COMMISSIONS, ETC. REQUIRED BY THIS BILL? YES NO

| | |
|-------------------------|--|
| Board: | |
| Board Purpose: | |
| Who Appoints: | |
| Changes: | |
| Bill Section Number(s): | |

FISCAL ANALYSIS

6. DOES THE BILL HAVE A FISCAL IMPACT TO LOCAL GOVERNMENT? The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to local governments.

7. DOES THE BILL HAVE A FISCAL IMPACT TO STATE GOVERNMENT?

| | |
|--|--|
| Revenues: | The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to state government. |
| Expenditures: <i>(Department of Revenue expenditures and operational impacts)</i> | <input type="checkbox"/> NO IMPACT <input type="checkbox"/> LESS THAN \$25,000 <input checked="" type="checkbox"/> MORE THAN \$25,000 <input type="checkbox"/> UNABLE TO DETERMINE <input type="checkbox"/> OPERATIONAL IMPACT ONLY |
| Does the legislation contain an appropriation to the Department? | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO |

8. DOES THE BILL HAVE A FISCAL IMPACT TO THE PRIVATE SECTOR? The Department of Revenue does not conduct this analysis.

9. DOES THE BILL INCREASE OR DECREASE TAXES, FEES OR FINES? The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact on state and local government, if any.

TECHNOLOGY IMPACT

If any, see attached Fiscal Impact Analysis.

FEDERAL IMPACT

If any, see Additional Comments section below.

ADDITIONAL COMMENTS

10. STATUTE(S) AFFECTED: Sections 125.0104, 192.001, 193.155, 193.1554, 193.1555, 193.624, 195.028, 196.011, 196.031, 196.121, 196.161, 196.24, 200.069, 201.08, 201.21, 212.0306, 212.055, 212.11, 212.12, 212.20, 220.02, 220.03, 220.1915, 220.1992, 220.222, 402.62, 561.121, 561.26, 571.265, 624.509, 624.5108, F.S.

11. HAS SIMILAR LANGUAGE, A COMPANION BILL OR A PREVIOUS VERSION OF THE BILL BEEN ANALYZED THIS SESSION? YES NO **If no, go to #12. If yes:**

A. Identify language or bill number. Proposed Bill - Governor's Recommendations Tax Relief 12052023 and SPB 7074

B. Were issues/problems identified? YES NO

a. If yes, have they been resolved? YES NO **If no, briefly explain.**

Some of the issues that were noted remain. Please see sections 12 and 13.

C. Are new issues/problems created? YES NO **If yes, briefly identify.**

12. DOES THE BILL PRESENT DIFFICULTY IN IMPLEMENTATION, ADMINISTRATION OR ENFORCEMENT? YES NO

If yes, describe administrative problems, technical errors, or other difficulties:

Section 9. Taxpayer-friendly property assessment administration information. (p. 18):

- The Property Tax Oversight program has approximately 150 prescribed forms in total. The Department does not have the internal resources to develop multi-language versions of any form, as proposed in lines 505-509. The Department requests the bill provide direct language, specifying how the Department should administer the newly created s. 195.028(1), F.S., including which languages the forms should be translated into.
- The Department will need emergency rule making authority in order to develop multi-language versions of forms prescribed by the Department.

Section 20. Notes and other written obligations exempt under certain conditions. (pp. 28-30):

- It is unclear what is meant by "when given by a customer to an alarm system contractor." Is the contractor the lender/obligee? Will these be third-party loans where the contractor is facilitating the financing? Additional comments may be provided upon clarification of legislative intent.

Section 23. Tax returns and regulations. (pp. 35-37):

- It's unclear if a dealer with a certificate of registration for business locations within and outside of an impacted county is to receive an automatic extension only for returns due under the certificates for locations within the impacted county or if being a dealer with a certificate of registration in an impacted county causes the extension to apply to all returns by such dealer. If the intent is for the extension to apply

only to certificates for locations within an impacted county, additional language may be needed to address dealers who file consolidated sales tax returns. Please see suggested language in # 13.

Section 30. Individuals with Unique Abilities Tax Credit Program. (pp. 47-49):

- It is unclear how the Department is to verify that a taxpayer employs a “qualified employee.” The definition of “individuals who have a disability” provided in s. 413.801(2)(b), F.S., is open to interpretation.
 - The sponsor may wish to consider requiring that a credit applicant be designated as a Florida Unique Abilities Partner pursuant to s. 413.801, F.S.
 - Per their FAQs, the Agency for Persons with Disabilities (APD) covers 7 developmental disabilities. If a taxpayer claims that an employee has a developmental disability that is not served by APD, it is unclear who the Department may consult for technical assistance.
 - The definition of “individuals who have a disability” includes physical disabilities. Does the physical disability have to be permanent to qualify for the credit? If a taxpayer employs someone that breaks his or her leg(s) and cannot walk temporarily, will that employee be considered an “individual with a disability” since walking is considered a major life activity?

Section 31. Returns; time and place for filing. (pp. 49-50):

- Will require the Department to monitor tax relief granted by the Internal Revenue Service related to every federally declared disaster not just those in Florida or in areas where large numbers of Florida taxpayers are located.

Section 38. Premium tax; rate and computation. (p. 55):

- It is unclear how the carryover amounts will be determined with the limitation provided in s. 624.509(6), F.S., and whether amounts that would not have carried over without this new credit will now carryover under these provisions.

Section 39. Residential Property Insurance Premium Tax Credit. (pp. 55-57):

- It appears that the language in Section 39 of the bill that creates a new credit against the insurance premium tax has this new credit reducing the direct written premium of the insurer by the reduction in the amount due by each applicable policyholder. This reduction in direct written premium impacts the tax computations for the police and firefighter pension trust funds, the Fire Marshal tax and surcharge, and the computations of many of the credits available against the insurance premium tax. It might be worthwhile to consider not having this credit reduce the direct written premium so that all of these other taxes and credits are computed as they would be without this new credit. The new credit could then be applied against the remaining liability that would be deposited in the General Revenue Fund (i.e., the net premium tax due, which is the premium tax less all credits and any carryover of those credits). Any amount unused could be carried forward for a period of years.
- A benefit to the insurer for administering this reduction in the amount of premium paid by its policyholders could be a reduction in the insurer’s quarterly installments by the amount of credit generated each quarter.

Section 43. Freedom Month; sales tax holiday. (pp. 60-63):

- There is reference to retail sales of “children’s toys and children’s athletic equipment” that are not described or assigned a price threshold. Freedom Summer from 2023 included these items and provided separate paragraphs that defined the terms and assigned price thresholds.

13. RECOMMENDED CORRECTIONS: YES NO **If yes, provide corrections.**Section 23.:

- Line 1008:

extension or waiver ordered pursuant to s. 213.055, and except as provided in paragraph 3., a dealer

- Insert after line 1021:

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

Related to Sections 32 and 33.: Additions to existing statutory language:

- Section 1002.395(5)(b), F.S. (Florida Tax Credit Scholarship Program):

(b) A taxpayer may submit an application to the department for a tax credit or credits under one or more of s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

- Section 1003.485(5)(b), F.S. (The New Worlds Reading Initiative):

(b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

- Section 420.50872(3)(b), F.S. (Live Local Program):

(b) ~~Beginning October 1, 2023,~~ A taxpayer may submit an application to the Department of Revenue for an allocation of the tax credit cap for tax credits to be taken under either or both of s. 220.1878 or s. 624.51058, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

Section 43.:

- Lines 1756-1758 (replace with):

9. The use of physical fitness facilities from July 1, 2024, through December 31, 2024, by private and membership clubs that provide physical fitness facilities.

- Insert before current line 1759:

10. Entry during the period from July 1, 2024, through December 31, 2024, to any place of amusement, sport, or recreation.

- Lines 1761-1762:

residential pool supplies, ~~children's toys and children's athletic equipment.~~ As used in this section, the term:

14. OTHER:Sections 32 and 33. Strong Families Tax Credit. (pp. 50-53):

- Should the language specify 9 a.m. Eastern Standard Time for clarity?
- The Strong Families Tax Credit is structured similarly to the Florida Tax Credit Scholarship Program provided under s. 1002.395, F.S.; the New Worlds Reading Initiative provided under s. 1003.485, F.S.; and the Live Local Program provided under s. 420.50872, F.S. The sponsor may wish to consider adding language similar to the proposed language provided on Lines 1492-1494 to the other three tax credit programs, as the four programs are currently administered the same way. The Strong Families Tax Credit program is included in the Department's online Multi Tax Credits application along with the New Worlds Reading Initiative and the Live Local Program. Please see suggested language in # 13.

Section 39. Residential Property Insurance Premium Tax Credit. (55-57):

- It appears that a carryover could be created for the corporate income tax credit, salary tax credit, Firefighters' Pension Trust Fund credit, and Municipal Police Officers' Retirement Trust Fund credit through the repeal of this section on June 30, 2025. If the intent is different from this interpretation, additional clarification is needed.
- The Department of Revenue relies heavily on the Annual Statement prepared by insurance companies. Without a reporting of the premium related to insurance policies providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less in the Annual Statement or in a report to the Office of Insurance Regulation, an audit of the insurance policies of an insurer would be the only way to validate the credit.

Section 40. State fire marshal assessment and surcharge; assessment holiday. (p. 57):

- The Department of Revenue relies heavily on the Annual Statement prepared by insurance companies. Without a reporting of the premium related to insurance policies providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less in the Annual Statement or in a report to the Office of Insurance Regulation, an audit of the insurance policies of an insurer would be the only way to validate the premium excluded from the state fire marshal regulatory assessment and surcharge.
- It is unclear why the state fire marshal surcharge is included, as the surcharge only applies against commercial property policies.

Sales Tax Holidays

- Although not an administrative difficulty, the Department received several complaints regarding retailers that did not participate in the various sales tax holidays and exemption periods during 2023. Generally, taxpayers seeking a refund of tax paid on specifically exempt items must obtain a refund of the tax from the dealer that charged the tax in error. Refund applications from a taxpayer seeking a refund of such tax directly from the Department are denied, absent the taxpayer providing an assignment of rights to the refund issued by the selling dealer. Several of the complaints received provided that dealers who collected the tax in error would not provide an assignment of rights. It may be helpful to specify that taxpayers are to seek refund directly from the selling dealer unless otherwise intended.

Section 43. Freedom Month sales tax holiday. (pp. 60-63):

- The Department received questions during the 2023 Freedom Summer sales tax holiday regarding the exemption for the use of or access to private and membership clubs providing physical fitness facilities. It may be helpful to specify that the exemption applies to payments for the use of the physical fitness facilities during the exemption period. Please see recommended language in # 13.

- Additional inquiries were received questioning whether payments made for participating in sports, such as golf, qualify for the exemption when payment is made to a business that is not a “private or membership club,” such as a municipal golf course. The definition of the term “admissions,” as provided in s. 212.02(1), F.S., includes payments received for “admitting a person or vehicle or persons to any place of amusement, sport, or recreation.” It may be helpful to include a separate line item that includes such admissions. Please see recommended language in # 13.

Section 44. Back to School sales tax holiday (pp. 63-65):

- Lines 1868-1876: The Department has received, on average, less than 10 written notices from businesses electing not to participate in the Back-to-School Sales Tax Holidays over the last 4 years. The Department recommends removing this language from Section 44., in order to be consistent with other sales tax holidays and exemption periods.

2024
DEPARTMENT OF REVENUE
FISCAL (OPERATIONAL) IMPACT ANALYSIS

Bill number S7074
Short title Taxation
Bill sponsor Committee on Finance and Tax

Date of Analysis: February 27, 2024
Agency Contact: Alec Yarger

Telephone: (850) 717-6153

Estimate amounts required to administer the bill's provisions by appropriation categories (Salaries & Benefits, OPS, Expenses, Operating Capital Outlay, etc.)

| I. FISCAL IMPACT ON STATE AGENCY: | (FY 23-24) \$ / FTE | (FY 24-25) \$ / FTE | (FY 25-26) \$ / FTE | (FY 26-27) \$ / FTE |
|--|------------------------|------------------------|------------------------|------------------------|
| A. REVENUES: All revenue estimates will be provided by the Revenue Estimating Conference. | | | | |
| B. EXPENDITURES: | | | | |
| 1. Recurring | \$0 | \$0 | \$0 | \$0 |
| FTE | | | | |
| Salaries | | | | |
| OPS | | | | |
| Expense | | | | |
| HR Contract | | | | |
| Contracted Services | | | | |
| 2. Non-Recurring | \$13,000 | \$107,560 | \$0 | \$0 |
| OPS | | | | |
| Expense | | | | |
| OCO | | | | |
| Contracted Services | \$13,000 | \$107,560 | | |
| C. TOTAL: | \$13,000 | \$107,560 | \$0 | \$0 |
| GR | | | | |
| TF | | | | |

II. EXPLANATION OF COST ANALYSIS (Include methodology and assumptions):

The proposed bill:

- Amends s. 125.0104(4)(c), F.S., to provide that the plan for tourist development required to be submitted to the governing board of the county may not allocate more than 25% of the tax revenue received for a fiscal year to fund an individual project unless the governing board of the county approves such use by supermajority vote.

- Amends s. 201.08, F.S., creating a new subsection (6) and renumbering existing subsections (6), (7), and (8) as subsections (7), (8), and (9), respectively. Proposed s. 201.08(6), F.S., provides that only the principal limit available to a borrower for a home equity conversion mortgage, as defined in 12 CFR s. 1026.33(a), is subject to the tax imposed by s. 201.08, F.S. Provides that the maximum claim amount and the stated mortgage amount are not subject to the tax. Defines the term “principal limit” to mean the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. Provides the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting attached documents.
- Provides the amendments made to s. 201.08, F.S., by Section 18. of the bill are remedial in nature and apply retroactively, but do not create a right to a refund or credit of any tax paid before July 1, 2024.
- Amends s. 201.21, F.S., to provide an exemption from documentary stamp tax for all non-interest-bearing promissory notes, nonnegotiable notes, or written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, assigned, or renewed in Florida, of \$3,500 or less, when given by a customer to an alarm system contractor, in connection with the sale of an alarm system.
- Amends s. 212.055(4)(a)1., F.S., to remove language excluding counties consolidated with one or more municipalities from the authority to levy the Indigent Care and Trauma Center surtax.
- Amends ss. 212.11(1)(b) and (4)(b), F.S., to provide that when a state of emergency is declared pursuant to s. 252.36, F.S., within 5 business days before the 20th day of the month, dealers located in affected counties are granted an automatic 10-day extension from the due date for filing a return, reporting estimated tax, and remitting the tax due. Requires that the declaration is the first declaration or a declaration that expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.
- The proposed bill amends s. 212.12(1)(a), F.S., to increase the collection allowance to \$45, effective January 1, 2025. A taxpayer filing a return for less than \$45 is entitled to a collection allowance equal to the tax due.
- Amends s. 212.20(6)(d)6.f., F.S., to remove the repeal of the distribution of \$27.5 million of General Revenue to the Florida Agricultural Promotional Campaign Trust Fund.
- The bill amends s. 220.02(8), F.S., to include the credit proposed to be enumerated in Section 30. of the bill (proposed s. 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program).
- Amends ss. 220.03(1)(n) and (2)(c), F.S., by updating the effective date of the IRC from January 1, 2023, to January 1, 2024.
- Provides that the amendments made by the proposed bill to s. 220.03, F.S., take effect upon becoming a law and operate retroactively to January 1, 2024.
- Amends s. 220.1915(3), F.S., to provide that the application for credit from a qualifying railroad is not required to be remitted with the taxpayer’s return, but must be submitted to the Department no later than 120 days following the conclusion of the taxable year in which the qualified expenditures were incurred.

Removes the requirement for a qualifying railroad that is not a taxpayer under Ch. 220, F.S., to submit the application and required documentation or information to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made.

Amends provisions regarding the required affidavit to require any relevant information, as determined by the Department, to verify eligibility of qualified expenditures made in Florida. The supporting documentation must include the following:

- The number of track miles owned or leased in Florida by the qualifying railroad;
- A description of qualified expenditures; and,
- Financial records necessary to verify the accuracy of the information submitted.

The qualifying railroad is no longer required to include a copy of any federal Form 8900, or its equivalent.

Extends the amount of time the Department has to provide a letter to the qualified railroad indicating the amount of the approved credit from 30 to 45 days.

Removes the provision that the credit under s. 220.1915, F.S., be transferred to a taxpayer subject to the tax under Ch. 220, F.S., that either transports property using the rail facilities of the qualifying railroad or furnishes railroad-related property or services to any railroad operating in Florida, or is a railroad, as those terms are defined in 26 C.F.R. s. 1.45G-1(b).

Specifies that a transferred credit may be used in the taxable year in which the credit is earned or any of the five subsequent taxable years.

- For taxable years beginning on or after January 1, 2024, the bill creates s. 220.1992, F.S., which provides a tax credit against corporate income/franchise tax imposed by Ch. 220, F.S., for a taxpayer who employs an individual who has a disability, as defined in s. 413.801, F.S. The employee is required to have worked for the taxpayer for at least six months.

The proposed credit is up to \$1,000 for each qualified employee employed by the taxpayer for each taxable year. The credit is equal to one dollar for each hour that the qualified employee worked during the taxable year, up to 1,000 hours.

The Department may adopt rules to administer the credit including development of an application form and establishing the requirements for the proper administration of the tax credit. The application must include an affidavit certifying that all information contained in the application is true and correct and must require the taxpayer to specify the number of qualified employees included in the credit being claimed.

The credit must be approved by the Department prior to the taxpayer claiming the credit on a return. The Department will approve tax credits on a first-come, first-served basis. The Department is required to notify a taxpayer of an incomplete application in writing. The taxpayer will have 30 days to correct the deficiencies of the application. The application shall be deemed completed as of the date the application was first submitted if corrected within 30 business days after the taxpayer was notified of the deficiency.

A taxpayer may not claim a credit greater than \$10,000 in any one taxable year. A taxpayer may carry forward an unused portion of the credit for up to 5 taxable years.

The bill provides for a credit cap of \$5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

- Amends s. 220.222(2)(c), F.S., to provide that the Department shall automatically extend the due date of any return required under Ch. 220, F.S., until the 15th day after the due date for a taxpayer who has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster. Provides that the authority of the Department's executive director to order an extension or waiver pursuant to s. 213.055(2), F.S., remains unaffected by the proposed amendments to s. 220.222(2)(c), F.S.
- Amends s. 402.62(5)(a), F.S., to provide that beginning in fiscal year 2024-2025, the tax credit cap for the Strong Families Tax Credit is \$40 million in each state fiscal year. Also amends s. 402.62(5)(b), F.S., to provide that taxpayers may submit applications to the Department beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday for a tax credit or credits to be taken under ss. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, F.S.
- Amendments made by the bill to s. 402.62(2)(a), F.S., do not affect the Department.
- Provides that taxpayers may submit applications to the Department beginning at 9 a.m. on July 1, 2024, to apply for the \$20 million in additional credit under s. 402.62, F.S., available for fiscal year 2024-25, as proposed in Section 32. of the bill.
- Reenacts s. 571.26, F.S., due to expiration of s. 41, Ch. 2023-157, L.O.F., by Section 36. of the proposed bill.
- Repeals s. 41, Ch. 2023-157, L.O.F.
- Removes s. 571.265(5), F.S., deleting the repeal of s. 571.265, F.S.

- Creates s. 624.509(1)(d), F.S., to provide an exemption from insurance premium tax for flood insurance policies which provide coverage for a twelve-month period with an effective date from July 1, 2024, to June 30, 2025.
- The bill creates s. 624.5108, F.S., which requires an insurer to provide a credit to the policyholder in the amount of 1.75% of the net premium due for a policy that provides property insurance on a residential dwelling with a coverage amount of \$750,000 or less which provides coverage for a twelve-month period with an effective date from July 1, 2024, to June 30, 2025. The amount of the credit provided to the policyholder shall be separately stated on the declarations page of the insurance policy.

Allows the insurer to claim a tax credit against insurance premium tax equal to the credit provided to the policy holder. Provides that an insurer claiming the proposed credit against premium tax liability is not required to pay any additional retaliatory tax levied under s. 624.5091, F.S., as a result of claiming the credit. Also provides that s. 624.5091, F.S., does not limit the credit in any manner.

Allows a 5-year carryforward for unused Firefighters' Pension Trust Fund, Municipal Police Officers' Retirement Trust Fund and Corporate Income Tax Credits.

Provides the 65 percent credit limitation is not affected by the new credit. Allows a 5-year carryforward for unused salary tax credit. Provides that the credit program is to be repealed effective June 30, 2030.

- Provides that the state fire marshal regulatory assessment and surcharge imposed under s. 624.515, F.S., shall not be assessed and imposed on policies providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less written for a coverage of twelve months with effective dates from July 1, 2024, to June 30, 2025. Requires that the amount of the assessment and surcharge not assessed and imposed on a policy shall be provided as a credit to the policyholder and shall be separately disclosed on the declarations page of the insurance policy. Provides that the section expires June 30, 2025.
- Upon becoming a law, the bill provides an exemption from sales tax during the period of June 1, 2024, through June 14, 2024, and during the period of August 24, 2024, through September 6, 2024, for the following items:
 - a portable, self-powered light source with a sales price of \$40 or less
 - a portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less
 - a tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less
 - an item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less
 - a gas or diesel fuel tank with a sales price of \$50 or less
 - a package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile or boat batteries, with a sales price of \$50 or less
 - a nonelectric food storage cooler with a sales price of \$60 or less
 - a portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less
 - reusable ice with a sales price of \$20 or less
 - a portable power bank with a sales price of \$60 or less
 - a smoke detector, smoke alarm, carbon dioxide detector, or fire extinguisher with a sales price of \$70 or less
 - over-the-counter pet medications with a sales price of \$100 or less per item
 - a portable kennel or pet carrier with a sales price of \$100 or less
 - a bag of dry pet food weighing 50 or fewer pounds and with a sales price of \$100 or less
 - cans or pouches of wet pet food with a sales price of \$10 or less per can or pouch, or the equivalent if sold in a box or case
 - a manual can opener with a sales price of \$15 or less
 - leashes, collars, and muzzles with a sales price of \$20 or less per item
 - a collapsible or travel-sized food or water bowl with a sales price of \$15 or less
 - cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item
 - a cat litter pan with a sales price of \$15 or less
 - pet waste disposal bags with a sales price of \$15 or less per package
 - pet pads with a sales price of \$20 or less per box or package

- hamster or rabbit substrate with a sales price of \$15 or less per package
- a pet bed with a sales price of \$40 or less

The bill provides that the included items necessary for the evacuation of household pets are to be for noncommercial use.

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to implement the holiday.

- Upon becoming a law, provides an exemption from sales tax during the period from July 1, 2024, through July 31, 2024, for the following:
 - Sales of admissions, as defined in s. 212.02(1), F.S., for:
 - A live music event scheduled to be held between July 1, 2024, and December 31, 2024.
 - A live sporting event scheduled to be held between July 1, 2024, and December 31, 2024.
 - A movie to be shown in a movie theater between July 1, 2024, and December 31, 2024.
 - Entry to a museum, including any annual passes.
 - Entry to a state park, including any annual passes.
 - Entry to a ballet, play, or musical theatre performance scheduled to be held between July 1, 2024, and December 31, 2024.
 - Season tickets for ballets, plays, music events, or musical theatre performances.
 - Entry to a fair, festival, or cultural event scheduled to be held between July 1, 2024, and December 31, 2024.
 - Use of or access to private and membership clubs providing physical fitness facilities between July 1, 2024, and December 31, 2024.
 - The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and residential pool supplies. Excludes supplies for commercial fishing purposes.
 - Boating and water activity supplies includes:
 - life jackets and coolers with a sales price of \$75 or less;
 - recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less;
 - safety flares with a sales price of \$50 or less;
 - water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less;
 - paddleboards and surfboards with a sales price of \$300 or less;
 - canoes and kayaks with a sales price of \$500 or less;
 - paddles and oars with a sales price of \$75 or less; and
 - snorkels, goggles, and swimming masks with a sales price of \$25 or less.
 - Camping supplies includes:
 - tents with a sales price of \$200 or less;
 - sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less; and
 - camping lanterns and flashlights with a sales price of \$30 or less.
 - Fishing supplies includes :
 - rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set.
 - tackle boxes or bags with a sales price of \$30 or less.
 - bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together.
 - General outdoor supplies include:
 - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less.
 - sunglasses with a sales price of \$100 or less.
 - binoculars with a sales price of \$200 or less.
 - water bottles with a sales price of \$30 or less.
 - hydration packs with a sales price of \$50 or less.

- outdoor gas or charcoal grills with a sales price of \$250 or less.
- bicycle helmets with a sales price of \$50 or less.
- bicycles with a sales price of \$500 or less.
- Residential pool supplies include:
 - individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less.
 - residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less.

If the purchaser of a tax-exempt admission subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to administer the holiday.

- Upon becoming a law, authorizes an exemption from sales tax during the period from July 29, 2024, through August 11, 2024, on the retail sale of the following:
 - Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item.
 - School supplies having a sales price of \$50 or less per item.
 - Learning aids and jigsaw puzzles having a sales price of \$30 or less.
 - Personal computers and related accessories having a sales price of \$1,500 or less per item purchased for noncommercial home or personal use.

"Clothing" is defined to mean any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, handkerchiefs. The term also includes all footwear, excluding skis, swim fins, in-line skates, and roller skates.

"School supplies" is defined to mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

"Learning aids" is defined to mean flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

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

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

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

Dealers whose sales of items that would be exempt during the holiday was less than 5% of the dealer's gross sales in the prior calendar year may choose not to participate in the holiday. Dealers that choose not to participate in the holiday must notify the Department in writing by July 15, 2024, of its election to collect sales tax during the holiday. Dealers that choose not to participate must post a copy of that notice in a conspicuous location at its place of business.

The Department is authorized to adopt emergency rules pursuant to s. 120.54(4), F.S., for the purpose of implementing this section.

- The bill provides an exemption from sales tax beginning September 1, 2024, through September 7, 2024, on the retail sale of tools used by skilled workers. “Tools” included in the list of exempt items includes the following products:
 - Hand tools with a sales price of \$50 or less per item.
 - Power tools with a sales price of \$300 or less per item.
 - Power tool batteries with a sales price of \$150 or less per item.
 - Work gloves with a sales price of \$25 or less per pair.
 - Safety glasses with a sales price of \$50 or less per pair.
 - Protective coveralls with a sales price of \$50 or less per item.
 - Work boots with a sales price of \$175 or less per pair.
 - Tool belts with a sales price of \$100 or less per item.
 - Duffle/tote bags with a sales price of \$50 or less per item.
 - Toolboxes with a sales price of \$75 or less per item.
 - Toolboxes for vehicles with a sales price of \$300 or less per item.
 - Industry textbooks and code books with a sales price of \$125 or less per item.
 - Electrical voltage and testing equipment with a sales price of \$100 or less per item.
 - LED flashlights with a sales price of \$50 or less per item.
 - Shop lights with a sales price of \$100 or less per item.
 - Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
 - Shovels with a sales price of \$50 or less.
 - Rakes with a sales price of \$50 or less.
 - Hard hats and other head protection with a sales price of \$100 or less.
 - Hearing protection items with a sales price of \$75 or less.
 - Ladders with a sales price of \$250 or less.
 - Fuel cans with a sales price of \$50 or less.
 - High visibility safety vests with a sales price of \$30 or less

The tax exemptions provided do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

The Department is authorized to adopt emergency rules to administer the holiday.

- The Department is granted emergency rule authority for the purpose of implementing the amendments made to ss. 220.03 and 220.1915, F.S., and the Individuals with Unique Abilities Tax Credit Program.
- Provides an effective date of July 1, 2024, except as otherwise provided.

Business Technology Office - FY 23/24 BSWA (\$13,000)

The bill would require approximately 51 in-house hours to provide the necessary modifications to Revenue’s System for Unified Tax (SUNTAX). These hours would be utilized as follows:

51 In-house Hours (Non-Recurring)

- **Electronic Data Interchange (EDI)/Extensible Markup Language (XML) Team (44 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Update Secure Net SUT Xpath, SWD Guide, Help Ticket
- **Project Management Office (7 hours)** – Initiate & Plan Project, Perform Project Execution & Monitor/Control, Perform Project Closure
 - Provide PM for legislative bill implementation

Revenue’s e-Services Applications – FY 23/24 \$13,000 (Non-Recurring)

- Revenue’s e-Services vendor, Baca, Stein, White and Associates, Inc. BSWA - SecureNet would modify the SUT XML application. The changes for the web applications and databases are classified as Category II - Moderate changes that require limited modifications to the daily update file(s) and file description on taxpayer or FLDOR side of the application. This would require

moderate changes to code/edits/WEB/database on taxpayer or FLDOR side of the application. And would cost an estimated \$13,000.

Business Technology Office - FY 24/25 \$98,280 (at \$104 per hour) + BSWA (\$2,000) + Fairfax (\$7,280)

The bill would require approximately 945 contractor hours (at \$104 per hour) and 2,997 in-house hours to provide the necessary modifications to Revenue's System for Unified Tax (SUNTAX). These hours would be utilized as follows:

945 Contract Hours (Non-Recurring)

- **Information Services .NET Development team (610 hours)** – Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Perform coding for Mef Admin/submission details, Pointmatch, Single Tax Credit and Multi Tax Credit web application
 - Perform modifications to the MEF104 batch job
- **Information Services SAP Development team (335 hours)** – Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Perform coding to modify reports/Extractors showing CIT & IPT data and Tax Credits in BI and ECC due to new line item in tax return
 - Modify distribution batch job
 - Perform coding to modify IPT file layout to include new line on Schedule III
 - Perform coding to modify IPT sales order logic batch job to include new line on Schedule III
 - Perform coding to modify IPT and CIT sales order logic screens and credit tracking tables

2,997 In-house Hours (Non-Recurring)

- **Compliance and Refund Management Team (112 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Create case management system to track applications and approval of credits in AMS
- **Data Support Services Team (64 hours)** – Configure new AMS activity - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Modify reports showing CIT data in BI and ECC due to new line item in tax return
 - Modify BW extractors for CIT data collection
 - Modify reports showing IPT data in BI and ECC due to new line item in tax return
 - Modify BW extractors for IPT data collection
- **Electronic Data Interchange (EDI)/Extensible Markup Language (XML) Team (192 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Update MeF CIT Xpath, Schema, Specifications, SWD Test Cases & Guide, E-Viewer PDF, and XML comparison files for SWD testing
 - Update Alternative forms requirement guide and scannable alternative forms, PDF examples for F-1120, F-1120X
- **Account Management Team (156 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Modify forms: DR-15N, DR25-EZN, F-1120, F-1120N, DR-908, DR-908N
- **Receivables Management & Return Rec Team (125 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Modify IPT file layout to include new line on Schedule III
 - Modify IPT sales order logic batch job to include new line on Schedule III
 - Modify IPT and CIT sales order logic screens and credit tracking tables
 - Disable call to create case activity when loading a CIT sales order with RR credit
 - Modify Configurations to add new line to Schedule III and collection allowance condition record to reflect new amount
- **Payment and Fund Distribution Team (263 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Configuration changes to add New credit (Railroad Tax Credit Program & Unique Abilities Tax Credit Program)
 - Modify New .Net single tax credit application
 - Modify Distribution program modification to extend annual distribution to Ag Promotional Campaign Fund, credit tracking table and programming

- **Revenue and Return Processing Team (1,248 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Update Imaging Forms: F-1120, F-1120 Alternative and DR-908 to read new barcode and add new keying template
 - Perform regression testing for OnBase form types: F-1120, F-1120 Alternative and DR-908
- **E File and Pay Team (100 hours)** – Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Modify website to update SUT commercial rental rate spreadsheet/scripts/testing
- **Information Services .NET Development team (15 hours)** – Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - MeF eViewer Application Changes
- **Information Services SAP Development team (208 hours)** – Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Update DR-908, Taxpayer Letters
 - Update Batch Job ZZL035
 - Update AMS Screens
 - Update webservice/RFCs
- **Project Management Office (514 hours)** – Initiate & Plan Project, Perform Project Execution & Monitor/Control, Perform Project Closure
 - Provide PM for legislative bill implementation

Revenue's Imaging Management System (IMS) – FY 24/25 \$7,280 (Non-Recurring)

- Revenue's IMS vendor, FairFax Software, Inc., would modify the system coding with line-item output changes for F-1120, F-1120 Alternative forms and DR-908. Total changes would cost an estimated \$7,280.

Revenue's e-Services Applications – FY 24/25 \$2,000 (Non-Recurring)

- Revenue's e-Services vendor, Baca, Stein, White and Associates, Inc. (BSWA) would modify SUT Web File and Pay Site. These changes are classified as Category 0 - Simple changes that can be completed with a ticket. Plus, Bulletin Board. These changes would cost an estimated \$2,000.

Tax Information Publication (TIP) and Forms

Multiple Tax Information Publications (TIP) would be posted to the Department's website to notify taxpayers of changes.

Forms DR-15N, DR-15EZN, DR-908, DR-908N, F-1120, F-1120N, F-11915, and F-11915T would be revised. A new application form would be created for the Individuals with Unique Abilities Tax Credit Program. Brochure GT-300015 would be revised.

Refunds and Revenue Accounting

Credit Tracking programming changes would be required to track new/updated credits.

Taxpayer Services Process

This proposal will result in one-time impacts through aiding taxpayers with questions about eligibility/taxability/tax rates regarding specified exemptions and holidays, as well as filing and paying and inquiries about the application process for applicable credits. Taxpayer Services will handle inquiries using existing resources.

GTA Communications

The GTA Communications team will accomplish necessary actions associated with this proposed legislation through normal operational activities. Internally, this may include alerts, job aids, updates to training manuals, or intranet updates for Department staff. Externally, this may include drafting, editing, and/or contributing to taxpayer educational materials, such as tutorials, brochures, webinars, information publications, and webpage updates.

III. Is an appropriation for the Department of Revenue provided in the bill? YES NO
If yes, provide amount(s) and fiscal year(s) for the appropriation.

IV. COMMENTS:

Hours and costs for administration of this bill could vary based on final interpretation of the applicable difficulties noted in the bill analysis.

2024
DEPARTMENT OF REVENUE
FISCAL (OPERATIONAL) IMPACT ANALYSIS

Bill number SB 7074
Short title Taxation
Bill sponsor Finance and Tax

Date of Analysis: February 27, 2024
Agency Contact: Alec Yarger

Telephone: (850) 717-6153

Estimate amounts required to administer the bill's provisions by appropriation categories (Salaries & Benefits, OPS, Expenses, Operating Capital Outlay, etc.)

| I. FISCAL IMPACT ON STATE AGENCY: | (FY 23-24) \$ / FTE | (FY 24-25) \$ / FTE | (FY 25-26) \$ / FTE | (FY 26-27) \$ / FTE |
|--|------------------------|------------------------|------------------------|------------------------|
| A. REVENUES: All revenue estimates will be provided by the Revenue Estimating Conference. | | | | |
| B. EXPENDITURES: | | | | |
| 1. Recurring | | \$78,224 | | |
| FTE | | 1 | | |
| Rate | | 49,982 | | |
| Salaries | | \$71,495 | | |
| OPS | | | | |
| Expense | | \$6,369 | | |
| HR Contract | | \$360 | | |
| Contracted Services | | | | |
| 2. Non-Recurring | | \$12,063 | | |
| OPS | | | | |
| Expense | | \$5,067 | | |
| OCO | | | | |
| Contracted Services | | \$6,996 | | |
| C. TOTAL: | | | | |
| GR | | \$90,287 | | |
| TF | | | | |

II. EXPLANATION OF COST ANALYSIS (Include methodology and assumptions):

Section 9 of this bill proposes requiring the Department to develop multi-language versions of its prescribed forms upon request by a property appraiser and that the Department develop a flyer or brochure providing taxpayers information on activities that may affect property tax exemption eligibility. The Department will require 1 additional FTE and non-recurring contractual services funding to administer

a multi-language form translation process.

The Property Tax Oversight program has approximately 150 prescribed forms in total. The program estimates that only 40 of these forms would reasonably be requested by a property appraiser to translate based on need from a taxpayer.

The program surveyed 4 county property appraiser offices on what forms would theoretically be requested and found that the 10 most common forms used by taxpayers are the DR-405, DR-416, DR-482, DR-490, DR-501, DR-501PGP, DR-501SC, DR-501T, DR-504, DR-504S.

[2021 data](#) from DataUsa.io shows Spanish is the most common non-English language spoken in Florida. After Spanish, the most common non-English languages spoken in Florida are:

- Haitian - 426,024 households (2.11%)
- Portuguese -140,484 households (0.69%)
- French (including Cajun)– 103,031 households (0.51%)

To best estimate this cost, the program must assume a need to translate 40 forms used by taxpayers to Spanish, as the predominant second language in the State for immediate availability. In addition, the program estimates that it must also translate the 10 most used forms based on its sampling of county property appraisers to the 3 most commonly spoken languages after Spanish.

The Department does not have internal resources to develop multi-language versions of any form and would need to utilize contracted services. Five document translation services are available as an [alternate contract source with DMS](#). Their prices are as follows:

| Language | Voiance Language Service | MasterWord Services | Global Interpreting Network | Corporate Translation Services | Bromberg & Associates |
|------------|--------------------------|---------------------|-----------------------------|--------------------------------|-----------------------|
| Spanish | 0.12 | 0.12 | 0.10 | 0.10 | 0.1420 |
| Haitian | 0.26 | 0.25 | 0.17 | 0.17 | 0.2369 |
| Portuguese | 0.21 | 0.18 | 0.15 | 0.15 | 0.1894 |
| French | 0.21 | 0.18 | 0.15 | 0.15 | 0.1894 |

Using the lowest available rate, the Department estimates that the non-recurring contractual services cost to translate 40 taxpayer related forms to Spanish (based on an average form word count of 804 and cost of 10 cents per word) would be \$3,216.

Additionally, the Department would also need to translate 10 additional forms to Haitian, Portuguese, and French. The Department estimates this additional non-recurring contractual services cost to be \$3,780.

The total amount of non-recurring contractual services funding is \$6,996.

| Form | Word Count | Cost per Word - Haitian | Cost per Word - Portuguese | Cost per Word - French | Total Cost |
|--------|------------|-------------------------|----------------------------|------------------------|-------------|
| DR-405 | 2,143 | 0.17 | 0.15 | 0.15 | \$ 1,007.21 |
| DR-416 | 325 | 0.17 | 0.15 | 0.15 | \$ 152.75 |
| DR-482 | 448 | 0.17 | 0.15 | 0.15 | \$ 210.56 |
| DR-490 | 293 | 0.17 | 0.15 | 0.15 | \$ 137.71 |
| DR-501 | 1,525 | 0.17 | 0.15 | 0.15 | \$ 716.75 |

| Form | Word Count | Cost per Word - Haitian | Cost per Word - Portuguese | Cost per Word - French | Total Cost |
|-----------|------------|-------------------------|----------------------------|------------------------|-------------|
| DR-501PGP | 389 | 0.17 | 0.15 | 0.15 | \$ 182.83 |
| DR-501SC | 1,113 | 0.17 | 0.15 | 0.15 | \$ 523.11 |
| DR-501T | 348 | 0.17 | 0.15 | 0.15 | \$ 163.56 |
| DR-504 | 991 | 0.17 | 0.15 | 0.15 | \$ 465.77 |
| DR-504S | 468 | 0.17 | 0.15 | 0.15 | \$ 219.96 |
| Total | 8,043 | | | | \$ 3,780.21 |
| Average | 804 | | | | \$ 378.02 |

To establish procedures, timeframes, and implement translated forms, the Department would need rulemaking authority to effectively administer this new section.

Additional staff (1 Senior Tax Specialist FTE) is needed on the program’s Technical Assistance team to oversee this newly proposed process including: monitoring annual requests from Property Appraisers; requesting and reviewing translations; distributing multi-lingual forms; managing web updates, annually managing updates to multi-lingual forms to comply with form changes due to new legislative requirements or other events.

To estimate the additional staffing needs, the Department is using the FY 2024-25 Legislative Budget Request Instructions Standard #3 Expense and Human Resource Services Assessment Package to estimate recurring and non-recurring expenses associated with the additional position and the human resource services cost. In addition, the benefit cost assumptions include \$10,907 for health insurance and 21.22% for retirement and FICA contributions.

III. Is an appropriation for the Department of Revenue provided in the bill? YES NO
If yes, provide amount(s) and fiscal year(s) for the appropriation.

IV. COMMENTS:

2024
DEPARTMENT OF REVENUE
FISCAL (OPERATIONAL) IMPACT ANALYSIS

Bill number S7074 Amendment 2
Short title Taxation – Child Care Section Only
Bill sponsor Committee on Finance and Tax

Date of Analysis: February 28, 2024
Agency Contact: Alec Yarger

Telephone: (850) 717-6153

Estimate amounts required to administer the bill's provisions by appropriation categories (Salaries & Benefits, OPS, Expenses, Operating Capital Outlay, etc.)

| I. FISCAL IMPACT ON STATE AGENCY: | (FY 23-24) \$ / FTE | (FY 24-25) \$ / FTE | (FY 25-26) \$ / FTE | (FY 26-27) \$ / FTE |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| A. REVENUES: All revenue estimates will be provided by the Revenue Estimating Conference. | | | | |
| B. EXPENDITURES: | | | | |
| 1. Recurring | \$0 | \$0 | \$0 | \$0 |
| FTE | | | | |
| Salaries | | | | |
| OPS | | | | |
| Expense | | | | |
| HR Contract | | | | |
| Contracted Services | | | | |
| 2. Non-Recurring | \$0 | \$288,044 | \$0 | \$0 |
| OPS | | | | |
| Expense | | | | |
| OCO | | | | |
| Contracted Services | | \$288,044 | | |
| C. TOTAL: | \$0 | \$288,044 | \$0 | \$0 |
| GR | | | | |
| TF | | | | |

II. EXPLANATION OF COST ANALYSIS (Include methodology and assumptions):

Business Technology Office - FY 24/25 \$164,944 (at \$104 per hour) + BSWA (\$86,000) + Fairfax (\$37,100) Non-Recurring

The bill will require approximately 1,586 contractor hours (at \$104 per hour) and 5,951 in-house hours to provide the necessary modifications to Revenue's System for Unified Tax (SUNTAX). These hours will be utilized as follows:

1,586 Contract Hours (Non-Recurring)

- **Information Services SUNTAX Team (686 hours)** - Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Add new credit to the SUT, IPT, and Severance file layouts
 - Change SUT set up file
 - Modify SUT, CIT, IPT, and Severance sales order load and pre-processor batch jobs
 - Modify credit tracking logic for all taxes, and sales order logic for SUT (DR-15 and DR-15CONS), IPT (DR-908 and DR-908X), SEV (DR-144, & DR-145), CIT (F-1120 and F-1120X)
 - Modify data extractors for various taxes data
 - Configure DSO/Cube/Routine for various taxes data
 - Modify transactions ZF2220 & ZBDPI
- **Information Services .NET Team (900 hours)** - Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Update website to add new tax credit

5,951 In-house Hours (Non-Recurring)

- **Data Support Services (408 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Modify reports to accommodate new line in the CIT, IPT, SUT, and Severance tax returns
 - Modify Batch Job BW Extractors for CIT, IPT, SUT, and Severance data - (48 hours)
 - Modify forms: New Childcare Tax credit application, Transfer form, Rescindment form, DR-15, DR-15N, DR-144, DR-144ES, DR-145, DR-145X, F-1120, F-1120N, F-1120X, DR-908, DR-908N
- **Payment and Fund Distribution (226 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Create new .Net Florida Tax Credit applications and instructions
 - Configuration to add new credit to credit tracking table
 - Updates to credit tracking table and program
- **Compliance & Refunds Team (80 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Create case management system to track applications and approval of credits
- **Receivables Management & Return Reconciliation (224 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Add new line to the file layouts for SUT, IPT, and Severance taxes
 - Modify SUT, CIT, IPT, and Severance sales order and pre-processor batch jobs
 - Modify credit tracking logic for all taxes, and sales order logic for SUT (DR-15 and DR-15CONS), IPT (DR-908 and DR-908X), SEV (DR-144, &DR-145), CIT (F-1120 and F-1120X)
 - Modify transactions ZF2220 & ZBDPI
 - Configure new credit lines for SUT (DR-15), IPT (DR-908 and DR-908X), SEV (DR-144 & DR-145), and CIT (F-1120 and F-1120X)
- **Return and Revenue Processing (3,284 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Update BSWA Set up File for SUT and Web File and Pay for SUT and IPT to add new credit
 - Update Imaging forms, DR-144, DR-145, DR-145X, DR-908, and F-1120 to read new barcode and add new credit.
 - Perform regression testing for OnBase form types, DR-144, DR-145, DR145X, DR-908, F-1120
- **Electronic Data Interchange (EDI)/Extensible Markup Language (XML) Team (516 hours)** - Gather functional requirements & design, Update functional Specifications, Perform functional Testing
 - Update Secure Net SUT Schema, Xpath, SWD Test Cases & Guide, SOW, XML changes
 - Update MeF CIT Xpath, Schema, E-Viewer PDF, and XML comparison files for SWD testing
 - Update Alternative forms requirement guide and scannable alternative forms, PDF examples for F-1120, F-1120X
 - Update Secure Net IPT Schema, Xpath, SWD Test Cases & Guide, Confirmation PDF, SOW, XML changes

- **Information Services SUNTAX Team (222 hours)** - Gather Technical requirements & design, Update Technical Specifications, Perform Technical Testing
 - Update forms DR-908, DR-15, DR-144, DR145 and Taxpayer Letters
 - Update Activity Case Management System screens
 - Update the RFC's for .Net Applications
- **Project Management Office (991 hours)** - Initiate & Plan Project, Perform Project Execution & Monitor/Control, Perform Project Closure
 - Provide PM for legislative bill implementation

Revenue's e-Services Applications– FY 24/25 \$86,000 (Non-Recurring)

- Revenue's e-Services vendor, Baca, Stein, White and Associates, Inc. (BSWA) will provide changes to the SUT Web File and Pay. The changes for the web applications and databases are classified as Category II - Moderate changes that require limited modifications to the daily update file(s) and file description on taxpayer or FLDOR side of the application. This would require moderate changes to code/edits/WEB/database on taxpayer or FLDOR side of the application. This will cost an estimated \$30,000.
- BSWA - SecureNet will modify the SUT XML application. The changes for the web applications and databases are classified as Category II - Moderate changes that require limited modifications to the daily update file(s) and file description on taxpayer or FLDOR side of the application. This would require moderate changes to code/edits/WEB/database on taxpayer or FLDOR side of the application and will cost an estimated \$13,000.
- BSWA will provide changes to the IPT Web File and Pay. The changes for the web applications and databases are classified as Category II - Moderate changes that require limited modifications to the daily update file(s) and file description on taxpayer or FLDOR side of the application. This would require moderate changes to code/edits/WEB/database on taxpayer or FLDOR side of the application. This will cost an estimated \$30,000.
- BSWA - SecureNet will modify the IPT XML application. The changes for the web applications and databases are classified as Category II - Moderate changes that require limited modifications to the daily update file(s) and file description on taxpayer or FLDOR side of the application. This would require moderate changes to code/edits/WEB/database on taxpayer or FLDOR side of the application and will cost an estimated \$13,000.
- Total changes will cost an estimated \$86,000.

Revenue's Imaging Management System (IMS) – FY 24/25 \$37,100 (Non-Recurring)

Revenue's IMS vendor, FairFax Software, Inc., will modify the system coding for payment, return, and OnBase output updates for DR-145, DR-145X, and DR-144 forms and will also modify the system coding with line-item output changes for the DR-908, F-1120, and the F-1120X Alternative forms.

Tax Information Publication (TIP) and Forms

A Tax Information Publication (TIP) would be posted to the Department's website using existing resources.

New forms would be created for Child Care Tax Credit Application, Child Care Tax Credit Transfer, and Child Care Tax Credit Rescindment. Forms DR-144, DR-145, DR-145X, F-1120, F-1120N, F2220, DR-908, DR-908N, and the electronic DR-15 would be revised.

Refunds and Revenue Accounting

Implement programming in ZAMS for Childcare Tax Credit applications and the approval/denial process, update the credit tracking tables, create procedures and letters for the application/approval/denial process.

Return and Revenue Processing

This bill may have an operational impact for Return and Revenue Processing if user acceptance testing is needed but this temporary increase in workload can be absorbed with current staffing.

Taxpayer Services Process

This proposal will result in one-time impacts through aiding taxpayers with eligibility and application process questions, filing and paying, and receivables management concerns. Taxpayer Services will

handle inquiries using existing resources.

GTA Communications

The GTA Communications team will accomplish necessary actions associated with this proposed legislation through normal operational activities. Internally, this may include alerts, job aids, updates to training manuals, or intranet updates for Department staff. Externally, this may include drafting, editing, and/or contributing to taxpayer educational materials, such as tutorials, brochures, webinars, information publications, and webpage updates.

III. Is an appropriation for the Department of Revenue provided in the bill? YES NO
If yes, provide amount(s) and fiscal year(s) for the appropriation.

IV. COMMENTS:

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

Feb 27, 2024

Meeting Date

Appropriations

Committee

SB 7074

Bill Number or Topic

72408 (delete all)

Amendment Barcode (if applicable)

Name Erin Ballas

Phone 850 728 6387

Address 130 East Park Ave

Street

Email erinballas@paconsultants.com

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chapter of The National Waste and Recycling Association

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/27/2024

Meeting Date

7074

Bill Number or Topic

Appropriations

Committee

724408 (delete all)

Amendment Barcode (if applicable)

Name Bob McKee

Phone (850) 922-4300

Address 100 S Monroe

Email b.mckee@fl-counties.com

Street

Tallahassee FL 32308

City

State

Zip

Speaking: [X] For [] Against [] Information OR Waive Speaking: [] In Support [] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[X] I am a registered lobbyist, representing:

Florida Assoc of Counties

[] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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The Florida Senate

APPEARANCE RECORD

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02/27/24

Meeting Date

SB 7074

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Jackson Oberlink

Phone 772-532-1371

Address

Email

Street

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Rising

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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2/27/2024

Meeting Date

The Florida Senate APPEARANCE RECORD

7074

Bill Number or Topic

Appropriations

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name Angela Bonds

Phone 8503452277

Address 227 S Adams

Email angela@frf.org

Street

Tallahassee

FL

32312

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Retail Federation

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

Feb 27, 2024

Meeting Date

SB 7074

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Erin Ballas

Phone 850 728 6387

Address 730 East Park Ave

Street

Email erinballas@paconsultants.com

Tallahassee

City

FL

State

32301

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chapter of the National Waste and Recycling Association

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/27/24

Meeting Date

SB 7074

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Yenisbel Vilorio

Phone

Address

Email

Street

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Six Action

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: SB 7076

INTRODUCER: Finance and Tax Committee

SUBJECT: Transportation Network Companies

DATE: February 26, 2024

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|-------------|-----------------|-----------|---------------------------------------|
| 1. | <u>Byrd</u> | <u>Khan</u> | <u>AP</u> | FT Submitted as Comm. Bill/Fav |
| | <u>Byrd</u> | <u>Sadberry</u> | | Favorable |

I. Summary:

SB 7076 prohibits an airport or a seaport from charging a TNC a pickup fee for a prearranged ride requested within 60 minutes before the time the rider enters the TNC vehicle which is greater than the lowest pickup fee charged to a taxicab company.

The bill takes effect July 1, 2024.

II. Present Situation:

In 2017, the Legislature established a regulatory framework for transportation network companies (TNCs).¹ A TNC is an entity that uses a digital network² to connect a rider to a TNC driver, who provides prearranged rides. A TNC is not deemed to own, control, operate, direct, or manage the TNC vehicles or TNC drivers that connect to its digital network, except where agreed to by written contract, and is not a taxicab association. TNCs also do not include entities that arrange medical transportation for individuals qualifying for Medicaid or Medicare pursuant to a contract with the state or a managed care organization.

A rider uses a digital network to connect with a TNC driver to obtain a prearranged ride between points chosen by the rider. A TNC driver receives connections to potential riders from a TNC and uses a TNC vehicle to offer or provide a prearranged ride through a digital network, in return for compensation. Law specifies that a TNC vehicle must be owned, leased, or otherwise authorized to be used by the TNC driver. Additionally, current law specifies that a taxicab or jitney is not a TNC vehicle.

A prearranged ride is the transportation of a rider by a TNC driver. It begins when a TNC driver accepts a ride requested by a rider through a digital network, continues through transport, and

¹ Section 627.748, F.S.

² The term “digital network” means any online-enabled technology application service, website, or system offered or used by a transportation network company which enables the prearrangement of rides with transportation network company drivers.

ends when the last rider exits from and is no longer occupying the TNC vehicle. A prearranged ride does not include a taxicab or street hail³ service and does not include ridesharing,⁴ carpool,⁵ or any other type of service in which the driver receives a fee that does not exceed the driver's cost to provide the ride. TNC drivers are prohibited from soliciting or accepting street hails.

If a fare is collected from a rider, the TNC must disclose to the rider the fare or fare calculation method on its website or within the online-enabled technology application service before the beginning of the prearranged ride. If the fare is not disclosed, the rider must have the option to receive an estimated fare before the beginning of the prearranged ride. The receipt must list the origin and destination of the ride, the total time and distance of the ride, and the total fare paid.

The law preempts counties, municipalities, special districts, airport authorities, port authorities, or other local governmental entities or subdivisions from:

- Imposing a tax on or requiring a license for TNCs if such tax or license relates to providing prearranged rides,
- Subjecting TNCs to any rate, entry, operation, or other requirement of the county, municipality, special district, airport authority, port authority, or other local governmental entity or subdivision, or
- Requiring TNCs to obtain a business license or any other type of similar authorization to operate within the local governmental entity's jurisdiction.

Airports and seaports may charge taxicab companies and TNCs reasonable pickup fees for use of the airport's or seaport's facilities. The fees charged to TNCs must be consistent with any pickup fees charged to taxicab companies. Airports and seaports may also designate locations for staging, pickup, and other similar operations.

III. Effect of Proposed Changes:

The bill prohibits an airport or a seaport from charging a TNC a pickup fee for a prearranged ride requested within 60 minutes before the time the rider enters the TNC vehicle which is greater than the lowest pickup fee charged to a taxicab company.

The bill takes effect July 1, 2024.

³ The term "street hail" means an immediate arrangement on a street with a driver by a person using any method other than a digital network to seek immediate transportation.

⁴ Section 341.031, F.S., defines "ridesharing" as an arrangement between persons with a common destination, or destinations, within the same proximity, to share the use of a motor vehicle on a recurring basis for round-trip transportation to and from their place of employment or other common destination. For purposes of ridesharing, employment shall be deemed to commence when an employee arrives at the employer's place of employment to report for work and shall be deemed to terminate when the employee leaves the employer's place of employment, excluding areas not under the control of the employer. However, an employee shall be deemed to be within the course of employment when the employee is engaged in the performance of duties assigned or directed by the employer, or acting in the furtherance of the business of the employer, irrespective of location.

⁵ Section 450.28, F.S., defines "carpool" as an arrangement made by the workers using one worker's own vehicle for transportation to and from work and for which the driver or owner of the vehicle is not paid by any third person other than the members of the carpool.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

This bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Art. VII, s. 18 of the Florida Constitution. Therefore, the provisions of Art. VII, s. 18 of the Florida Constitution may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

The bill may require airports or seaports to change their administration of pickup fees.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 627.748 of the Florida Statutes:

IX. Additional Information:

A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

None.

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

By the Committee on Finance and Tax

593-03553-24

20247076__

1 A bill to be entitled
2 An act relating to transportation network companies;
3 amending s. 627.748, F.S.; prohibiting an airport or a
4 seaport from charging a transportation network company
5 pickup fees for a certain purpose which are greater
6 than a certain amount; providing an effective date.
7
8 Be It Enacted by the Legislature of the State of Florida:
9
10 Section 1. Paragraph (b) of subsection (17) of section
11 627.748, Florida Statutes, is amended to read:
12 627.748 Transportation network companies.—
13 (17) PREEMPTION.—
14 (b) This subsection does not prohibit an airport or a
15 seaport from charging reasonable pickup fees consistent with any
16 pickup fees charged to taxicab companies at that airport or
17 seaport for their use of the airport's or seaport's facilities
18 or prohibit the airport or seaport from designating locations
19 for staging, pickup, and other similar operations at the airport
20 or seaport. However, an airport or a seaport may not charge a
21 TNC a pickup fee for a prearranged ride requested within 60
22 minutes before the time the rider enters the TNC vehicle which
23 is greater than the lowest pickup fee charged to a taxicab
24 company.
25 Section 2. This act shall take effect July 1, 2024.

February 27, 2024

Meeting Date

Appropriations

Committee

Name Tiffany Garling - FL Chamber

Phone 850-661-3339

Address 136 S. Bronough Street

Email tgarling@flchamber.com

Street

Tallahassee

FL

32301

City

State

Zip

The Florida Senate

APPEARANCE RECORD

SB 7076

Bill Number or Topic

Deliver both copies of this form to Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chamber of Commerce

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

2/27/24

Meeting Date

Appropriations

Committee

7076

Bill Number or Topic

Deliver both copies of this form to Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name

Adam Basford

Phone

352-538-4299

Address

516 N Adams

Email

abasford@a.f.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Associated Industries of FL

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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2.27.24

Meeting Date

The Florida Senate APPEARANCE RECORD

7076

Bill Number or Topic

Deliver both copies of this form to
Senate professional staff conducting the meeting

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Sarah Saskey

Phone

850.222.8900

Address

204 S. Monroe St

Email

Sarah@tapfla.com

Street

TLH

FL

32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

TechNet

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/27/24

Meeting Date

SB 7076

Bill Number or Topic

Approps

Committee

Amendment Barcode (if applicable)

Name Amanda Fraser

Phone 850 556 1401

Address

Email

Street

Tallahassee

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Uber

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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CourtSmart Tag Report

Room: SB 110

Case No.:

Type:

Caption: Senate Appropriations Committee

Judge:

Started: 2/27/2024 9:02:57 AM

Ends: 2/27/2024 10:29:11 AM

Length: 01:26:15

9:02:59 AM Sen. Broxson (Chair)
9:04:48 AM S 1560
9:04:57 AM Sen. Collins
9:05:41 AM Izzy Garbarino, Lobbyist, Florida Department of Agriculture (waives in support)
9:05:54 AM Albert Balido, Lobbyist, Florida Association of Property Appraisers (waives in support)
9:06:04 AM Trip Hunter, Lobbyist, Florida Fruit and Vegetable Association (waives in support)
9:06:18 AM Sen. Collins
9:07:06 AM S 1662
9:07:13 AM Sen. Collins
9:07:34 AM Am. 527458
9:07:49 AM Sen. Collins
9:09:20 AM S 1662 (cont.)
9:09:30 AM Lauren Hartmann, Lobbyist, University of South Florida (waives in support)
9:09:44 AM Sen. Collins
9:10:32 AM S 1456
9:10:40 AM Sen. Rodriguez
9:11:31 AM Bob McKee, Lobbyist, Florida Association of Counties (waives in support)
9:11:44 AM Sen. Rodriguez
9:12:30 AM S 7068
9:12:42 AM Sen. Bradley
9:14:15 AM Sen. Powell
9:14:44 AM Sen. Bradley
9:15:05 AM Sen. Powell
9:15:47 AM Sen. Bradley
9:16:48 AM Sen. Powell
9:17:39 AM Sen. Bradley
9:18:12 AM Sen. Book
9:18:22 AM Sen. Bradley
9:18:55 AM Sen. Book
9:19:28 AM Sen. Bradley
9:20:03 AM Sen. Pizzo
9:20:20 AM Sen. Bradley
9:20:34 AM Sen. Pizzo
9:20:50 AM Sen. Bradley
9:21:02 AM Sen. Pizzo
9:21:40 AM Sen. Bradley
9:21:58 AM Sen. Pizzo
9:22:10 AM Sen. Bradley
9:22:18 AM Sen. Broxson
9:22:44 AM Amira Fox, State Attorney, 20th Judicial Circuit & Florida Prosecuting Attorney Association
9:25:07 AM Sen. Powell
9:25:54 AM A. Fox
9:26:43 AM Sen. Pizzo
9:27:29 AM A. Fox
9:27:58 AM Sen. Pizzo
9:28:08 AM A. Fox
9:28:13 AM Sen. Pizzo
9:28:28 AM A. Fox
9:29:00 AM Sen. Pizzo
9:29:09 AM A. Fox
9:29:28 AM Sen. Broxson
9:30:03 AM Phil Archer, State Attorney, 18th Judicial Circuit (waives in support)

9:30:15 AM Richard Montecalvo, State Attorney, 20th Judicial Circuit (waives in support)
9:30:25 AM Jack Campbell, State Attorney, Second Judicial Circuit (waives in support)
9:30:46 AM Brian Haas, State Attorney, Tenth Judicial Circuit (waives in support)
9:30:53 AM Bill Gladson, State Attorney, Fifth Judicial Circuit (waives in support)
9:31:06 AM Yenisbel Vilorio, Lobbyist, Six Action (waives against)
9:31:16 AM Aurelie Colon, Lobbyist, Southern Poverty Law Center Action Fund (waives against)
9:31:30 AM Sen. Pizzo
9:34:44 AM Sen. Broxson
9:35:40 AM Sen. Bradley
9:37:37 AM S 172
9:37:47 AM Sen. Polsky
9:39:15 AM Albert Balido, Lobbyist, Florida Association of Property Appraisers (waives in support)
9:39:29 AM Sen. Polsky
9:40:15 AM S 1470
9:40:21 AM Sen. Hooper
9:40:47 AM Am. 130376
9:41:02 AM Sen. Hooper
9:41:52 AM Sen. Pizzo
9:42:04 AM Sen. Hooper
9:42:17 AM Sen. Pizzo
9:42:43 AM Sen. Hooper
9:42:53 AM Sen. Pizzo
9:42:59 AM Sen. Broxson
9:43:10 AM Sen. Pizzo
9:43:21 AM Sen. Hooper
9:43:26 AM S 1470 (cont.)
9:43:38 AM Jason Welty, Jefferson County Clerk of Court (waives in support)
9:43:46 AM Sarah Sanders Bremer, Lobbyist, Florida Court Clerks and Comptrollers (waives in support)
9:43:56 AM Greg James, Wakulla County Clerk of Court (waives in support)
9:44:03 AM Angel Colonneso, Manatee County Clerk of Court (waives in support)
9:44:22 AM Sen. Hooper
9:45:36 AM S 7070
9:45:47 AM Sen. Harrell
9:46:30 AM Sen. Rouson
9:46:52 AM Sen. Harrell
9:48:07 AM S 7074
9:48:13 AM Sen. Ingoglia
9:48:27 AM Am. 724408
9:54:49 AM Am. 134542
9:55:40 AM Erin Ballas, Lobbyist, Florida Chapter of the National Waste and Recycling Association (waives in support)
9:55:53 AM Bob McKee, Lobbyist, Florida Association of Counties
9:56:46 AM Am. 373836
9:57:05 AM Sen. Grall
9:57:45 AM Sen. Ingoglia
9:57:51 AM Sen. Grall
9:57:53 AM S 7074 (cont.)
9:58:23 AM Sen. Polsky
9:58:47 AM Sen. Ingoglia
9:58:52 AM Sen. Polsky
9:59:08 AM Sen. Ingoglia
10:00:34 AM Sen. Polsky
10:00:48 AM Sen. Ingoglia
10:01:13 AM Sen. Polsky
10:01:24 AM Sen. Ingoglia
10:01:51 AM Sen. Polsky
10:02:03 AM Sen. Ingoglia
10:02:17 AM Sen. Polsky
10:02:27 AM Sen. Ingoglia
10:02:31 AM Sen. Polsky
10:02:52 AM Sen. Ingoglia
10:03:34 AM Sen. Grall

10:03:54 AM Sen. Ingoglia
10:04:05 AM Jackson Oberlink, Lobbyist, Florida Rising
10:06:01 AM Sen. Broxson
10:06:02 AM J. Oberlink
10:07:35 AM Angela Bonds, Lobbyist, Florida Retail Federation (waives in support)
10:07:40 AM Erin Ballas, Lobbyist, Florida Chapter of the National Waste and Recycling Association (waives in support)
10:07:43 AM Yenisbel Vilorio, Lobbyist, Six Action (waives against)
10:07:51 AM Sen. Ingoglia
10:11:53 AM S 7076
10:12:05 AM Sen. Ingoglia
10:12:42 AM Sen. Pizzo
10:13:04 AM Sen. Ingoglia
10:13:39 AM Sen. Pizzo
10:13:50 AM Sen. Ingoglia
10:14:11 AM Sen. Powell
10:14:24 AM Sen. Ingoglia
10:16:16 AM Sen. Powell
10:16:45 AM Sen. Ingoglia
10:17:19 AM Tiffany Garling, Lobbyist, Florida Chamber of Commerce (waives in support)
10:17:25 AM Adam Basford, Lobbyist, Associated Industries of Florida (waives in support)
10:17:35 AM Sarah Suskey, Lobbyist, TechNet (waives in support)
10:17:40 AM Amanda Fraser, Lobbyist, Uber (waives in support)
10:17:46 AM Sen. Pizzo
10:18:36 AM Sen. Broxson
10:18:42 AM Sen. Pizzo
10:18:45 AM Sen. Broxson
10:18:54 AM Sen. Pizzo
10:18:58 AM A. Fraser
10:19:00 AM Sen. Pizzo
10:19:25 AM A. Fraser
10:20:20 AM Sen. Pizzo
10:20:24 AM Sen. Broxson
10:20:26 AM Sen. Pizzo
10:21:51 AM Sen. Ingoglia
10:24:31 AM Sen. Pizzo
10:24:43 AM Sen. Martin
10:24:50 AM Sen. Burgess
10:24:54 AM Sen. Gruters
10:24:57 AM Sen. Rouson
10:25:13 AM Sen. Broxson
10:26:06 AM Sen. Rouson
10:26:21 AM Sen. Baxley
10:28:18 AM Sen. Harrell
10:29:00 AM Sen. Broxson



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Transportation, *Vice Chair*
Appropriations
Appropriations Committee on Education
Appropriations Committee on Health
and Human Services
Governmental Oversight and Accountability
Health Policy

SELECT COMMITTEE:

Select Committee on Resiliency

JOINT COMMITTEE:

Joint Legislative Auditing Committee

SENATOR TRACIE DAVIS

5th District

February 27, 2024

The Honorable Doug Broxson
Committee on Appropriations, Chair
201 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Broxson,

I respectfully request an excused absence from Tuesday February 27, 2024, Committee on Appropriations meeting.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tracie Davis".

Tracie Davis
State Senator
District 05