

Tab 1	CS/SB 58 by CM, Stewart ; (Similar to CS/CS/H 00475) Sales Tax Holiday for Items Related to Electric Transportation						
796324	A	S	RCS	FT, Stewart	Delete L.20 - 21:	02/08 12:45 PM	
715222	A	S	RCS	FT, Stewart	Delete L.39 - 40.	02/08 12:45 PM	
Tab 2	CS/SB 172 by CA, Polsky (CO-INTRODUCERS) Osgood, Book ; (Similar to CS/H 01161) Verification of Eligibility for Homestead Exemption						
237964	A	S	RCS	FT, Polsky	Delete L.14 - 25:	02/08 12:45 PM	
Tab 3	SB 216 by Hooper ; (Identical to H 00113) Tax Collections						
Tab 4	CS/SB 820 by ED, Grall (CO-INTRODUCERS) Osgood ; (Similar to CS/H 00635) Child Care and Early Learning Providers						
807470	A	S	RCS	FT, Grall	Delete L.209 - 213:	02/08 12:45 PM	
Tab 5	SB 886 by Gruters ; (Identical to H 00471) Valuation of Timeshare Units						
Tab 6	SB 1004 by Torres (CO-INTRODUCERS) Pizzo, Martin, Berman, Powell, Osgood, Avila, Hutson, Simon, Thompson ; (Similar to H 00727) Tax Exemptions for Disabled Ex-servicemembers						
Tab 7	SB 1322 by Ingoglia ; (Identical to H 01141) Millage Rates						
479470	A	S	RCS	FT, Ingoglia	Delete L.13:	02/08 12:45 PM	
Tab 8	SB 1748 by Brodeur ; (Identical to H 01599) Tourist Development Tax						

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Ingoglia, Chair
Senator Rodriguez, Vice Chair

MEETING DATE: Thursday, February 8, 2024

TIME: 10:45 a.m.—12:15 p.m.

PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator Ingoglia, Chair; Senator Rodriguez, Vice Chair; Senators Berman, Boyd, Hutson, and Pizzo

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 58 Commerce and Tourism / Stewart (Compare CS/H 475)	Sales Tax Holiday for Items Related to Electric Transportation; Defining the terms "electric bicycle," "electric scooter," and "protective clothing and equipment"; providing a sales tax exemption during specified periods on the retail sale of certain electric bicycles, electric scooters, and protective clothing and equipment, etc. CM 01/23/2024 Fav/CS FT 02/08/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0
2	CS/SB 172 Community Affairs / Polsky (Similar CS/H 1161)	Verification of Eligibility for Homestead Exemption; Requiring the Department of Revenue to create a specified form, etc. CA 01/29/2024 Fav/CS FT 02/08/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0
3	SB 216 Hooper (Identical H 113)	Tax Collections; Deleting a specified processing fee; revising information to be included in a certain report; revising the calculation of interest for canceled tax deed applications, etc. CA 01/09/2024 Favorable FT 02/08/2024 Favorable AP	Favorable Yeas 6 Nays 0
4	CS/SB 820 Education Pre-K -12 / Grall (Similar CS/H 635)	Child Care and Early Learning Providers; Providing an exemption for public and private preschools from specified special assessments levied by a municipality; defining the term "preschool"; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation on such credits; requiring repayment of tax credits under certain conditions and using a specified formula; revising licensing standards for all licensed child care facilities and minimum standards and training requirements for child care personnel, etc. ED 01/17/2024 Fav/CS FT 02/08/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Thursday, February 8, 2024, 10:45 a.m.—12:15 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
5	SB 886 Gruters (Identical H 471)	Valuation of Timeshare Units; Specifying the methodology by which certain timeshare units must be valued in certain tax appeals; providing that the methodology meets the constitutional mandate for just valuation, etc. RI 01/16/2024 Favorable FT 02/08/2024 Temporarily Postponed AP	Temporarily Postponed
6	SB 1004 Torres (Similar H 727)	Tax Exemptions for Disabled Ex-servicemembers; Revising the amount of a certain exemption related to disabled ex-servicemembers, etc. CA 01/16/2024 Favorable FT 02/08/2024 Favorable AP	Favorable Yeas 6 Nays 0
7	SB 1322 Ingoglia (Similar CS/CS/H 1195, S 1202, Identical H 1141)	Millage Rates; Prohibiting any increase in the millage rate from going into effect until it has been approved by a specified vote, etc. CA 01/22/2024 Favorable FT 02/08/2024 Fav/CS AP	Fav/CS Yeas 4 Nays 2
8	SB 1748 Brodeur (Identical H 1599)	Tourist Development Tax; 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, etc. CM 01/23/2024 Favorable FT 02/08/2024 Favorable AP	Favorable Yeas 6 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 Finance and Tax

BILL: CS/CS/SB 58

INTRODUCER: Finance and Tax Committee; Commerce and Tourism Committee; and Senator Stewart

SUBJECT: Sales Tax Holiday for Items Related to Electric Transportation

DATE: February 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Renner</u>	<u>McKay</u>	<u>CM</u>	Fav/CS
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 58 exempts from the sales and use tax the retail sale of electric bicycles, electric scooters, and protective clothing and equipment during the 45-day period from August 1, 2024, through September 14, 2024, and the 45-day period from November 1, 2024, through December 15, 2024.

The sales price is limited to:

- \$1,750 or less for electric bicycles;
- \$500 or less for electric scooters;
- \$150 or less for helmets;
- \$50 or less for knee or elbow pads.

The exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport. The lease or rental of an electric bicycle, electric scooter, or protective clothing and equipment does not qualify as an exempt retail sale under the exemption.

The Revenue Estimating Conference has not reviewed CS/CS/SB 58; however, the conference reviewed similar language and determined that the bill will reduce General Revenue Fund receipts by \$6 million and local government receipts by \$1.6 million in Fiscal Year 2024-2025.

The bill takes effect upon becoming a law.

II. Present Situation:

Florida Sales and Use Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services, and a 4.5 percent sales and use tax on the rental of commercial real estate.⁴ Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sale and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. 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 occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202."⁷ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered. In counties that levy the discretionary sales surtax, the rate varies in a range of 0.5 to 1.5 percent.⁸

Electric-powered bicycles and scooters, helmets, and knee and elbow pads are subject to Florida sales tax. However, the sale of bicycle helmets marketed for use by youth are exempt from the sales and use tax.⁹ Additionally, helmets with a sales price of \$50 or less were temporarily exempt from the sales and use tax during the Freedom Summer sales tax holiday from May 29, 2023, through September 4, 2023.¹⁰

Electric Bicycles and Scooters

Florida law defines the term "electric bicycle" as a bicycle or tricycle equipped with fully operable pedals, a seat or saddle for the use of the rider, and an electric motor of less than 750 watts which meets the requirements of one of the following three classifications:

- "Class 1 electric bicycle" means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the electric bicycle reaches the speed of 20 miles per hour.
- "Class 2 electric bicycle" means an electric bicycle equipped with a motor that may be used exclusively to propel the electric bicycle and that ceases to provide assistance when the electric bicycle reaches the speed of 20 miles per hour.

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.

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054(2)(a), F.S.

⁸ Florida Dept. of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2024*, https://floridarevenue.com/Forms_library/current/dr15dss_24.pdf (last visited Jan. 26, 2024).

⁹ Section 212.08(7)(III), F.S.

¹⁰ Chapter 2023-157, L.O.F.

- “Class 3 bicycle” means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the electric bicycle reaches the speed of 28 miles per hour.¹¹

Over the years, electric bicycles and electric scooters have become a popular transportation option, especially for those who live in cities.¹² They also offer an alternative mode of transportation for people who would otherwise be prevented from using more traditional modes of transportation.¹³

III. Effect of Proposed Changes:

The bill exempts from the sales and use tax the retail sale of electric bicycles, electric scooters, and protective clothing and equipment during the 45-day period from August 1, 2024, through September 14, 2024, and the 45-day period from November 1, 2024, through December 15, 2024.

The bill defines an electric scooter as “a vehicle having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for a maximum speed of less than 35 miles per hour.” The sales prices for electric bicycles and electric scooters are limited to:

- \$1,750 or less for electric bicycles;
- \$500 or less for electric scooters;

The bill also defines protective clothing and equipment as “apparel designed and intended for use during the operation of an electric bicycle or electric scooter which incorporates padding to protect from or mitigate injury.” For the following protective clothing and equipment, the sales price is limited to:

- \$150 or less for helmets;
- \$50 or less for knee or elbow pads.

The bill specifies that the sales tax exemption does not apply to sales within a theme park or entertainment complex,¹⁴ within a public lodging establishment,¹⁵ or within an airport.¹⁶ The lease or rental of an electric bicycle, electric scooter, or protective clothing and equipment does not qualify as an exempt retail sale under the exemption.

The Department of Revenue is authorized to adopt emergency rules.

¹¹ Section 316.003(23), F.S.

¹² U.S. Department of Transportation, Federal Highway Administration, *Public Roads- 2021*, <https://highways.dot.gov/public-roads/spring-2021/02#:~:text=Other%20definitions%20of%20micromobility%20focus,%5B1%20meter%5D%20wide>). (last visited Jan. 23, 2024).

¹³ *Id.*

¹⁴ See section 509.013(9), F.S.

¹⁵ See section 509.013(4), F.S.

¹⁶ See section 330.27(2), F.S.

The bill takes effect upon becoming a law.

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. The mandate requirement does not apply to laws having an insignificant impact,¹⁷ which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.¹⁸

The Revenue Estimating Conference has not reviewed CS/CS/SB 58. The Revenue Estimating Conference reviewed similar language and determined that the bill will reduce the ability of local governments to raise revenue through local option surtaxes by \$0.8 million in Fiscal Year 2024-2025. Therefore, the mandates provisions 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:

The Revenue Estimating Conference has not reviewed CS/CS/SB 58; however, the conference reviewed similar language and determined that the bill will reduce General

¹⁷ 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 times \$0.10. See FLA. SENATE COMM. ON CMTY. AFFAIRS, Interim Report 2012-115: Insignificant Impact (Sept. 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 26, 2024).

¹⁸ Based on the Demographic Estimating Conference's estimated population adopted on July 11, 2023, available at <http://edr.state.fl.us/Content/conferences/population/archives/230711demographic.pdf> (last visited Jan. 26, 2024).

Revenue Fund receipts by \$6 million and local government receipts by \$1.6 million in Fiscal Year 2024-2025.

B. Private Sector Impact:

The private sector will experience reduced costs associated with the purchase of electric bicycles, electric scooters, and related protective clothing and equipment due to the sales and use tax exemption provided in this legislation.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

None.

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 8, 2024:

The committee substitute removes a shirt, pants, a jacket, or gloves with a sales price of \$75 or less from the list of items that qualify for the sales tax holiday. It specifies that the motor of an electric scooter must be electric. It also specifies that the seat or saddle of an electric scooter is for the use of the rider, making the definition of an electric scooter consistent with an electric bicycle.

CS by Commerce and Tourism on January 23, 2024:

The committee substitute exempts from the sales and use tax the retail sale of electric bicycles, electric scooters, and protective clothing and equipment, up to certain dollar amounts, during the 45-day period from August 1, 2024 through September 14, 2024, and the 45-day period from November 1, 2024 through December, 15, 2024.

The committee substitute specifies that the sales tax exemption does not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport. The lease or rental of an electric bicycle, electric scooter, or protective clothing and equipment does not qualify as an exempt retail sale under the exemption.

B. Amendments:

None.

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



796324

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/08/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Stewart) recommended the following:

Senate Amendment

Delete lines 20 - 21
and insert:
wheels, with or without a seat or saddle for the use of the
rider, which is equipped to be propelled by an electric motor
and which weighs less than 75 pounds, is



715222

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/08/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Stewart) recommended the following:

- 1 **Senate Amendment**
- 2
- 3 Delete lines 39 - 40.

By the Committee on Commerce and Tourism; and Senator Stewart

577-02393-24

202458c1

1 A bill to be entitled
 2 An act relating to a sales tax holiday for items
 3 related to electric transportation; defining the terms
 4 "electric bicycle," "electric scooter," and
 5 "protective clothing and equipment"; providing a sales
 6 tax exemption during specified periods on the retail
 7 sale of certain electric bicycles, electric scooters,
 8 and protective clothing and equipment; providing
 9 applicability; authorizing the Department of Revenue
 10 to adopt emergency rules; providing an effective date.
 11
 12 Be It Enacted by the Legislature of the State of Florida:
 13
 14 Section 1. Electric bicycles, electric scooters, and
 15 protective clothing and equipment; sales tax holiday.—
 16 (1) For the purposes of this section, the term:
 17 (a) "Electric bicycle" has the same meaning as in s.
 18 316.003, Florida Statutes.
 19 (b) "Electric scooter" means a vehicle having two or fewer
 20 wheels, with or without a seat or saddle, which is equipped to
 21 be propelled by a motor and which weighs less than 75 pounds, is
 22 less than 2 feet wide, and is designed for a maximum speed of
 23 less than 35 miles per hour.
 24 (c) "Protective clothing and equipment" means apparel
 25 designed and intended for use during the operation of an
 26 electric bicycle or electric scooter which incorporates padding
 27 to protect from or mitigate injury.
 28 (2) The tax levied under chapter 212, Florida Statutes, may
 29 not be collected during the period from August 1, 2024, through

Page 1 of 2

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

577-02393-24

202458c1

30 September 14, 2024, and November 1, 2024, through December 15,
 31 2024, on the retail sale of:
 32 (a) An electric bicycle with a sales price of \$1,750 or
 33 less.
 34 (b) An electric scooter with a sales price of \$500 or less.
 35 (c) The following protective clothing and equipment:
 36 1. A helmet with a sales price of \$150 or less.
 37 2. Knee pads with a sales price of \$50 or less.
 38 3. Elbow pads with a sales price of \$50 or less.
 39 4. A shirt, pants, a jacket, or gloves with a sales price
 40 of \$75 or less.
 41 (3) The tax exemptions provided in this section do not
 42 apply to sales within a theme park or entertainment complex as
 43 defined in s. 509.013(9), Florida Statutes, within a public
 44 lodging establishment as defined in s. 509.013(4), Florida
 45 Statutes, or within an airport as defined in s. 330.27, Florida
 46 Statutes.
 47 (4) The lease or rental of an electric bicycle, an electric
 48 scooter, or protective clothing and equipment does not qualify
 49 as an exempt retail sale under this exemption.
 50 (5) The Department of Revenue is authorized, and all
 51 conditions are deemed met, to adopt emergency rules pursuant to
 52 s. 120.54(4), Florida Statutes, for the purpose of implementing
 53 this section. Notwithstanding any other law to the contrary,
 54 emergency rules adopted under this section are effective for the
 55 length of the exemption period and may be renewed during
 56 pendency of procedures to adopt permanent rules addressing the
 57 subject of the emergency rules.
 58 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

Committee Agenda Request

To: Senator, Chair Ingoglia
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 23, 2024

I respectfully request that **Senate Bill #58**, relating to Sales Tax Holiday for Micromobility Vehicles and Related Personal Safety Equipment be placed on:

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

A handwritten signature in cursive script that reads "Linda Stewart".

Senator Linda Stewart
Florida Senate, District 17

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 Finance and Tax

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 12, 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>AP</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

III. Effect of Proposed Changes:

The 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.

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

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.

V. 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.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates s. 196.092 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 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.



237964

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/08/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Polsky) recommended the following:

Senate Amendment (with title amendment)

Delete lines 14 - 25
and insert:
provide a form that a county property appraiser may use, at his
or her discretion, to provide a person with tentative
verification of that person's eligibility to receive an
exemption or a discount under s. 196.081, s. 196.082, or s.
196.091, after submission by a person of the forms,
documentation, and other proof necessary to qualify for the



11 relevant exemption or discount after purchase of a homestead
12 property. The form must indicate that such tentative
13 verification of eligibility is not binding upon the county
14 property appraiser and that the person must comply with the
15 annual application requirements of s. 196.011 and the
16 requirements of s. 196.081, s. 196.082, or s. 196.091 in order
17 to receive the exemption or discount authorized by those
18 provisions. Decisions by a county property appraiser regarding
19 whether to consider a request for tentative verification of
20 eligibility for an exemption under this section; or a person's
21 apparent eligibility to receive an exemption or a discount under
22 s. 196.081, s. 196.082, or s. 196.091 after submission by a
23 person of the forms, documentation, and other proof necessary to
24 qualify for the relevant exemption or discount after purchase of
25 a homestead property; are not subject to administrative or
26 judicial review under chapter 194.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete lines 4 - 5

31 and insert:

32 requiring the Department of Revenue to provide a
33 specified form that county property appraisers may use
34 to provide tentative verification of persons'
35 eligibility for specified exemptions after purchasing
36 homestead property; providing a requirement for such
37 form; providing that certain decisions are not subject
38 to administrative or judicial review;

By the Committee on Community Affairs; and Senators Polsky,
Osgood, and Book

578-02598-24

2024172c1

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 create a
5 specified form; specifying requirements for such form;
6 providing an effective date.
7
8 Be It Enacted by the Legislature of the State of Florida:
9
10 Section 1. Section 196.092, Florida Statutes, is created to
11 read:
12 196.092 Verification of eligibility for certain disabled
13 veterans and surviving spouses.—The Department of Revenue shall
14 create a form that a county property appraiser may use to
15 provide tentative verification of a person’s eligibility after
16 the purchase of a homestead property to receive an exemption or
17 a discount under s. 196.081, s. 196.082, or s. 196.091 and after
18 such person submits the forms, documentation, and other proof of
19 eligibility required by the property appraiser. The form must
20 indicate that such tentative verification is not binding upon
21 the county property appraiser and that the person must comply
22 with the annual application requirements of s. 196.011 and the
23 requirements of s. 196.081, s. 196.082, or s. 196.091 in order
24 to receive the exemption or discount authorized under those
25 provisions.
26 Section 2. This act shall take effect July 1, 2024.



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

January 31, 2024

Chairman Blaise Ingoglia
Committee on Finance and Tax
215 Knott Building
404 S. Monroe Street
Tallahassee, FL 32399-1100

Chairman Ingoglia,

I respectfully request that you place CS/SB 172, relating to Verification of Eligibility for Homestead Exemption on the agenda of the Committee on Finance and Tax, 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: Azhar Khan, Staff Director
Stephanie Bell-Parke, 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

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
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2-8-24

Meeting Date

172

Bill Number or Topic

Friero Tax

Committee

Amendment Barcode (if applicable)

Name

Albert Balido

Phone

850-251-3440

Address

201 W Park Ave

Email

Street

Tall. 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:

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

Fla. Assoc. of Property Appraisers

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 Finance and Tax

BILL: SB 216

INTRODUCER: Senator Hooper

SUBJECT: Tax Collections

DATE: February 7, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 216 makes various changes to local governments' tax collection administration. The bill:

- Removes a \$10 processing fee associated with partial payment of current year taxes;
- Requires that tax collectors include properties subject to federal bankruptcies, properties in which the taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes in their report on tax collections submitted annually to the board of county commissioners; and
- Clarifies the status of a tax certificate following cancellation of a tax deed application.

The bill takes effect July 1, 2024.

II. Present Situation:

Partial Payment of Current Year Taxes

Each year, property tax bills are mailed in November for assessments made the previous January 1, and payment is due by March 31.¹ Taxes are typically considered delinquent on April 1.² At their own discretion, a tax collector may accept one or more partial payments of current year taxes and assessments on real or tangible personal property prior to the date of delinquency.³ Each partial payment is credited to the associated tax account, less a \$10 processing fee.⁴ Partial payments are not eligible for certain discounts, and do not affect the property owner's responsibility to pay taxes in full by their delinquency date.⁵

¹ Sections 197.322 and 197.333, F.S.

² If the tax notice is mailed late, the date of delinquency is 60 days after mailing of the notice. Section 197.333.

³ Section 197.374(2), F.S.

⁴ Section 197.374(3), F.S.

⁵ Section 197.374, F.S.

The Florida Tax Collectors Association has indicated that, following Hurricane Michael (October 2018) tax collectors began waiving the \$10 fee in an effort to help taxpayers affected by natural disasters.⁶

Tax Certificate Sales

A tax certificate is a financial instrument representing the value of unpaid delinquent taxes and assessments, with associated costs and charges, issued against a parcel and sold thereafter at auction.⁷ The tax certificate sale serves to reduce interest on unpaid taxes, from 18 percent to as low as 5 percent, in exchange for the local government collecting its expected tax roll.⁸ The tax certificate is held as a lien on the property in the amount of unpaid taxes due, and is fulfilled when the unpaid taxes, assessments, costs, charges, and interest are paid by the person redeeming the tax certificate.⁹ Two years after a tax certificate is sold, the certificate holder may apply for a tax deed.¹⁰ A tax certificate expires after 7 years, unless it is subject to a tax deed application or other administrative or legal proceeding such as bankruptcy.¹¹

Errors and Insolvencies Report

Within 60 days after the tax certificate sale is adjourned, tax collectors are required to submit an errors and insolvencies report to the board of county commissioners.¹² This report must show the discounts, errors, double assessments, and insolvencies relating to tax collections in which credit is to be given.¹³ This report serves to explain discrepancies between expected and actual tax revenue.

Tax Deed Application

Two years after the April 1 of the year of the issuance of a tax certificate, the certificateholder may apply for a tax deed.¹⁴ This brings into motion a process through which the property will ultimately be sold by the county in order to cover unpaid taxes.¹⁵ Applying for a tax deed requires the certificateholder to pay to the tax collector all amounts required for redemption or purchase of all outstanding tax certificates, as a new certificate can be produced for each year's unpaid taxes, alongside associated costs, taxes, and interest, and any outstanding delinquent or current year taxes.¹⁶ This application therefore redeems or collects tax certificates other than the one on which the tax deed application was based, and the property comes subject to a single tax certificate lien.

⁶ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: SB216/HB113*, 29-30 (Nov. 17, 2023), available at <http://edr.state.fl.us/content/conferences/revenueimpact/archives/2024/pdf/impact1117.pdf> (last visited Jan. 29, 2024).

⁷ Section 197.102(1)(f), F.S.

⁸ See generally sections 197.172, 197.432, and 197.472 F.S.

⁹ Sections 197.432 and 197.472, F.S.

¹⁰ Section 197.502(1), F.S.

¹¹ Section 197.482, F.S.

¹² Section 197.492, F.S.

¹³ *Id.*

¹⁴ Section 197.502(1), F.S.

¹⁵ See generally section 197.502, F.S.

¹⁶ Section 197.502(2), F.S.

After application for tax deed, the county clerk notifies the applicant of the costs required to bring the property to sale. These costs include property information searches, mailing and advertising costs, and resale costs. If the certificateholder-applicant fails to pay these costs within 30 days after notice from the clerk, the tax collector must cancel the tax deed application.¹⁷ All taxes and costs associated with the canceled tax deed application earn interest at the bid rate of the certificate on which the tax deed application was based, and the property is listed as land “available for taxes,” and taxed normally thereafter.¹⁸

III. Effect of Proposed Changes:

Section 1 amends s. 197.374, F.S., to remove a \$10 processing fee associated with partial payment of current year taxes.

Section 2 amends s. 197.492, F.S., to require that tax collectors include properties subject to federal bankruptcies, properties in which the taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes in their report on tax collections submitted annually to the board of county commissioners.

Section 3 amends s. 197.502, F.S., to clarify that, upon cancellation of a tax deed application due to failure to pay costs to bring the property to sale, the tax certificate on which the canceled tax deed application was based shall earn interest at the original bid rate of that certificate and remain inclusive of other taxes and costs paid associated with bringing the application. This change appears clarifying and not substantive in nature.

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

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. The mandate requirement does not apply to laws having an insignificant impact, which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.

The Revenue Estimating Conference estimated that the bill provisions will have a negative indeterminate impact on local government revenues in Fiscal Year 2024-2025.¹⁹ Therefore, the mandates provision likely does not apply.

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: SB216/HB113*, 29-30 (Nov. 17, 2023), available at http://edr.state.fl.us/content/conferences/revenueimpact/archives/2024/_pdf/impact1117.pdf (last visited Jan. 29, 2024).

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.

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

The Revenue Estimating Committee adopted a negative indeterminate impact based on the permanent removal of fees for partial payment of current year taxes.²⁰

B. Private Sector Impact:

Parties will permanently cease payment of the \$10 processing fee associated with partial payment of current year taxes.

C. Government Sector Impact:

Local governments will permanently cease collection of the \$10 processing fee associated with partial payment of current year taxes.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 197.374, 197.492, and 197.502 of the Florida Statutes.

²⁰ *Id.*.

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 Senator Hooper

21-00409-24

2024216__

1 A bill to be entitled
2 An act relating to tax collections; amending s.
3 197.374, F.S.; deleting a specified processing fee;
4 amending s. 197.492, F.S.; revising information to be
5 included in a certain report; amending s. 197.502,
6 F.S.; revising the calculation of interest for
7 canceled tax deed applications; providing an effective
8 date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Subsection (3) of section 197.374, Florida
13 Statutes, is amended to read:

14 197.374 Partial payment of current year taxes.—
15 (3) Each partial payment, ~~less a \$10 processing fee payable~~
16 ~~to the tax collector,~~ shall be credited to the tax account. A
17 partial payment is not eligible for any applicable discount set
18 forth in s. 197.162. The taxpayer has the responsibility to
19 ensure that the remaining amount due is paid.

20 Section 2. Section 197.492, Florida Statutes, is amended to
21 read:

22 197.492 Errors and insolvencies report.—
23 (1) On or before the 60th day after the tax certificate
24 sale is adjourned, the tax collector shall certify to the board
25 of county commissioners a report showing the following
26 situations for which credit is to be given:

- 27 (a) Discounts, ~~7~~
28 (b) Errors, ~~7~~
29 (c) Double assessments, ~~7~~ and

Page 1 of 3

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

21-00409-24

2024216__

30 (d) Insolvencies,
31 (e) Federal bankruptcies.
32 (f) Properties in which the taxes are below the minimum tax
33 bill under s. 197.212.
34 (g) Properties assigned to the list of lands available for
35 taxes, ~~relating to tax collections for which credit is to be~~
36 ~~given, including in every case except discounts,~~
37 (2) The report must include the names of the parties on
38 whose account the credit is to be allowed, excluding credits
39 given for discounts.
40 (3) The report may be submitted in an electronic format.
41 Section 3. Subsection (2) of section 197.502, Florida
42 Statutes, is amended to read:
43 197.502 Application for obtaining tax deed by holder of tax
44 sale certificate; fees.—
45 (2) A certificateholder, other than the county, who applies
46 for a tax deed shall pay the tax collector at the time of
47 application all amounts required for redemption or purchase of
48 all other outstanding tax certificates, plus interest, any
49 omitted taxes, plus interest, any delinquent taxes, plus
50 interest, and current taxes, if due, covering the property. In
51 addition, the certificateholder shall pay the costs required to
52 bring the property to sale as provided in ss. 197.532 and
53 197.542, including property information searches, and mailing
54 costs, as well as the costs of resale, if applicable. If the
55 certificateholder fails to pay the costs to bring the property
56 to sale within 30 days after notice from the clerk, the tax
57 collector shall cancel the tax deed application. The tax
58 certificate on which the all taxes and costs associated with a

Page 2 of 3

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

21-00409-24

2024216__

59 canceled tax deed application was based shall earn interest at
60 the original bid rate of the tax certificate and remain
61 inclusive of all tax years paid and costs associated with ~~en~~
62 ~~which~~ the tax deed application ~~was based~~. Failure to pay the
63 costs of resale, if applicable, within 30 days after notice from
64 the clerk shall result in the clerk's entering the land on a
65 list entitled "lands available for taxes."

66 Section 4. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 18, 2024

I respectfully request that **Senate Bill #216**, relating to Tax Collections, be placed on the:

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

A handwritten signature in black ink, appearing to read "Ed Hooper", written over a horizontal line.

Senator Ed Hooper
Florida Senate, District 21

The Florida Senate

APPEARANCE RECORD

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

2/8
Meeting Date

216
Bill Number or Topic

Finance tat
Committee

Amendment Barcode (if applicable)

Name Mike Moore

Phone _____

Address 127 S. Adams
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:

Parco Tat collector

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](https://www.flsenate.gov/legistics/2020/2020-2022-Joint-Rules.pdf) [flsenate.gov](https://www.flsenate.gov)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Meeting Date

2/8

Bill Number or Topic

216

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

Amendment Barcode (if applicable)

Finance Tax

Committee

Name

Tim Qualls

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:

Florida Tax collectors
ASSOC

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 Finance and Tax

BILL: CS/CS/SB 820

INTRODUCER: Finance and Tax Committee; Education Pre-K -12 Committee; and Senator Grall and others

SUBJECT: Child Care and Early Learning Providers

DATE: February 12, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Sabitsch</u>	<u>Bouck</u>	<u>ED</u>	<u>Fav/CS</u>
2.	<u>Gross</u>	<u>Khan</u>	<u>FT</u>	<u>Fav/CS</u>
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/CS/SB 820 allows municipalities to exempt licensed preschools from special assessments, provides tax credits for child care, modifies requirements for licensing of child care providers, and affects homeowners insurance for large family child care homes.

Specifically, the bill:

- Modifies the existing exemption from special assessments levied by municipalities to include preschools.
- Provides tax credits to taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees. Eligible taxpayers are those that pay the corporate income tax, insurance premium tax, severance taxes on oil and gas production, alcoholic beverages tax, and sales tax paid by direct pay permit holders.
- Provides an exemption from licensing for certain entities operating a child care facility solely attended by its employees.
- Modifies requirements related to licensing of child care facilities by the Department of Children and Families including limitations on violations, implementation of abbreviated inspections, background screening, and personnel training.
- Removes annual notifications that child care facilities are required to provide parents regarding immunization and leaving children in cars.
- Requires county commissions to annually affirm continued services for locally managed licensing of child care facilities.

- Clarifies cancelation and coverage from residential property insurance for large family child care homes.

The Revenue Estimating Conference has not analyzed the bill; however, the bill is not expected to change the analysis completed for the prior version. The REC determined that the prior version of the bill would first affect state revenue in Fiscal Year 2025-2026 by an indeterminate amount. Thereafter, the General Revenue Fund would be reduced by \$5.0 million each year. Local revenue was determined to be reduced by \$4.4 million beginning in Fiscal Year 2024-2025.

The bill takes effect on July 1, 2024, except where otherwise specified.

II. Present Situation:

The present situation is presented in Section III under the Effect of Proposed Changes.

III. Effect of Proposed Changes:

Special Assessments

Present Situation

There are 67 county governments and over 400 municipal governments. Municipalities levy and collect special assessments to fund capital improvements and municipal services including but not limited to: fire protection, emergency medical services, garbage disposal, sewer improvement, street improvement, and parking facilities. Small municipalities with a population fewer than 100 persons may use special assessments to fund special security and crime prevention services and facilities.¹

Property owned or occupied by a religious institution, a public or private elementary, middle, or high school, or by a governmentally financed, insured, or subsidized housing facility that is used primarily for persons who are elderly or disabled is exempt from any special assessments levied by a municipality.² There are over 8,500 licensed preschools in Florida.³

Effect of Proposed Changes

The bill modifies s. 170.201, F.S., to add any public or private preschool to those properties that are exempt from special assessments levied by local governments and municipalities. The bill defines a preschool as a licensed child care facility⁴ serving children under five years of age.

¹ Section 170.201, F.S.

² Section 170.201(2), F.S.

³ Department of Children and Families, *Child Care Provider List, 11-1-2023*, available at <https://www.myflfamilies.com/sites/default/files/2023-11/Public%20-%202023-11-1%20-%20Statewide.pdf> (last visited Jan. 25, 2024).

⁴ See s. 402.305, F.S.

Tax Collections and 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 2008.⁵ 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.⁶ 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.⁷

Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums.⁸ 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.⁹

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.¹⁰ 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.¹¹

⁵ Section 220.19, F.S. (2008).

⁶ Sections 220.11(2) and 220.63(2), F.S.

⁷ Office of Economic and Demographic Research, Memo, July 31, 2023, *available at* http://edr.state.fl.us/Content/conferences/generalrevenue/CITNetCollections_FY2022-23.pdf (last visited Jan 25, 2024).

⁸ Section 624.509, F.S. (Different tax rates apply to wet marine and transportation insurance, self-insurance, and annuity premiums.)

⁹ 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 Jan. 25, 2024).

¹⁰ Sections 211.02(1) and 211.025, F.S.

¹¹ *Supra* note 8 at 185.

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.¹²

Alcoholic Beverage Taxes

Florida imposes excise taxes on malt beverages, wines, and other beverages.¹³ 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.¹⁴ 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.¹⁵

Effect of 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.

¹² Section 212.183, F.S., and rule 12A-1.0911, F.A.C. Direct pay permit holders include: dealers who annually make purchases in excess of \$10 million per year in any county; dealers who annually purchase at least \$100,000 of tangible personal property, including maintenance and repairs for their own use; dealers who purchase promotional materials whose ultimate use is unknown at purchase; eligible air carriers, vessels, railroads, and motor vehicles engaged in interstate and foreign commerce; and dealers who lease realty from a number of independent property owners.

¹³ Sections 563.05, 564.06, and 565.12, F.S.

¹⁴ Section 561.02, F.S.

¹⁵ *Supra* note 8.

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.

The maximum annual tax credit amount that may be granted to all taxpayers is \$5 million in each state fiscal year, beginning in Fiscal Year 2024-2025.

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 bill and allows any emergency rules to be effective for six months following the adoption of the bill. The emergency rulemaking authority may be renewed. The provision is effective upon becoming law and expires on July 1, 2025.

Insurance

Present Situation

Homeowners' insurance is a specific type of property insurance. Homeowners' insurance covers damage or loss by theft and against perils which can include fire, and storm damage. It also may insure the owner for accidental injury or death for which the owner may be legally responsible. Mortgage lenders usually require homeowners' insurance as part of the mortgage terms.¹⁶

While homeowners' insurance can specifically refer to the insurance of a house, it also encompasses the insurance of other types of structures associated with personal residences, including tenants (renters) and condominium unit owners.¹⁷

Florida recognizes that family day care homes fulfill a vital role in providing child care and that residential property insurance coverage should not be canceled, denied, or fail to be renewed solely on the basis of the family day care services at the residence. The potential liability of residential property insurers is substantially increased by the operation of child care services on the premises. Contractual liabilities that arise in connection with the operation of the family day care home are excluded from residential property insurance policies unless they are specifically included in such coverage.¹⁸

In addition to family day care services, there are also over 400 large family day care services in Florida.¹⁹ A large family day care home is an occupied residence in which child care is regularly provided for children from at least two unrelated families where there is payment for the care provided and which has at least two full-time child care personnel on the premise during hours of

¹⁶ Florida Office of Insurance Regulation, *Homeowners' Insurance*, available at <https://floir.com/Sections/PandC/Homeowners/default.aspx> (last visited Jan. 27, 2024).

¹⁷ *Id.*

¹⁸ Section 627.70161, F.S.

¹⁹ Department of Children and Families, *Child Care Provider List, 1-11-2024*, available at <https://www.myflfamilies.com/sites/default/files/2023-03/Public%20-%202023-3-1%20-%20Statewide.pdf> (last visited Jan. 27, 2024).

operation.²⁰ The insurance protections for family day care homes do not extend to large family day care homes.²¹

Effect of Proposed Changes

The bill modifies s. 627.70161, F.S., to add specific language to include large family child care homes to existing law to prevent cancelation of the residential property insurance solely on the basis of offering those services at a residence, and to include “large family child care homes” in language stating the liabilities arising out of such services are excluded from property insurance policies specifically included in that coverage. The bill provides a definition of “large family child care home,” which is consistent with the definition in law.

Child Care Personnel

Present Situation

The child-care licensing program is a component of the services provided by the Department of Children and Families (DCF). The program is accountable for the statewide licensure of Florida's child-care facilities, specialized child-care facilities for the care of mildly ill children, large family child-care homes and licensure or registration of family day care homes. The purpose of the program is to ensure a healthy and safe environment for the children in child-care settings and to improve the quality of their care. The DCF ensures that licensing requirements are met through on-going inspections of child-care facilities and homes.²²

Florida law provides for any county whose licensing standards meet or exceed the state minimum standards to designate by ordinance, a local licensing agency in the county. A county choosing not to administer its own child-care licensing programs, or whose minimum standards do not exceed state minimum standards, is licensed by DCF.²³

Currently, DCF child-care licensing staff are responsible for the inspection and licensure of child-care facilities and homes in 63 out of 67 counties. Four counties have elected to regulate licensing of child-care facilities and homes, those counties are Broward, Palm Beach, Pinellas, and Sarasota.²⁴

The DCF establishes minimum standards for child care personnel that include minimum requirements for good moral character based upon background screening.²⁵ This screening must be conducted using the level 2 standards for screening which include employment history checks, a search of criminal history records, sexual predator and sexual offender registries, and the child abuse and neglect registry of any state in which the current or prospective child care personnel resided during the preceding 5 years.²⁶

²⁰ Section 402.302(11), F.S.

²¹ Section 627.70161, F.S.

²² DCF, *About Child Care Licensure*, <https://www.myflfamilies.com/services/child-family/child-care/about-child-care-licensure> (last visited Jan 27, 2024).

²³ Section 402.306, F.S.

²⁴ *Supra* note 22.

²⁵ Section. 405.305(15), F.S.

²⁶ Section. 435.04, F.S.

The DCF also establishes minimum training requirements for child care personnel. The DCF has adopted the Child Care Facility Handbook to describe these requirements in detail.²⁷ The minimum standards for training must ensure that all child care personnel take an approved 40-clock-hour introductory course in child care covering the following topic areas:²⁸

- State and local rules and regulations which govern child care.
- Health, safety, and nutrition.
- Identifying and reporting child abuse and neglect.
- Child development, including typical and atypical language, cognitive, motor, social, and self-help skills development.
- Observation of developmental behaviors, including using a checklist or other similar observation tools and techniques to determine the child's developmental age level.
- Specialized areas, including computer technology for professional and classroom use and early literacy and language development of children from birth to 5 years of age, as determined by the DCF, for owner-operators and child care personnel of a child care facility.
- Developmental disabilities, including autism spectrum disorder and Down syndrome, and early identification, use of available state and local resources, classroom integration, and positive behavioral supports for children with developmental disabilities.²⁹

The DCF is required to evaluate or contract for an evaluation to determine the status of and means to improve staff training requirements and testing procedures. The evaluation must be conducted every 2 years. The evaluation must include, but is not be limited to, determining:³⁰

- The availability, quality, scope, and sources of current staff training.
- The need for specialty training.
- Ways to increase in-service training.
- Ways to increase the accessibility, quality, and cost-effectiveness of current and proposed staff training.

The DCF also establishes minimum standards for:

- Sanitary and safety conditions, first aid treatment, emergency procedures, and pediatric cardiopulmonary resuscitation. The minimum standards must require that at least one staff person trained in cardiopulmonary resuscitation, as evidenced by current documentation of course completion, must be present at all times that children are present.³¹
- Admissions and recordkeeping. Each year, each child care facility must provide parents of children enrolled in the facility detailed information regarding:
 - The causes, symptoms, and transmission of the influenza virus and the importance of immunizing their children.
 - The potential for a distracted adult to fail to drop off a child at the facility and instead leave the child in the adult's vehicle upon arrival at the adult's destination.³²

²⁷ Florida Department of Children and Families, *Child Care Facility Handbook, October 2021*, available at https://www.myflfamilies.com/sites/default/files/2022-12/FacilityHandbook_0.pdf (last visited Jan. 27, 2024).

²⁸ *Id.*

²⁹ Section. 402.305, F.S.

³⁰ Section. 402.305(2), F.S.

³¹ Section. 402.305(7), F.S.

³² Section. 402.305(9), F.S.

Each child care facility is required to have a plan of activities which must ensure that each child care facility has and implements a written plan for the daily provision of varied activities and active and quiet play opportunities appropriate to the age of the child.³³

DCF is required to develop minimum standards for specialized child care facilities for the care of mildly ill children.³⁴

Effect of Proposed Changes

The bill amends s. 402.305, F.S., to modify minimum standards for child care facilities licensing standards. Specifically, the bill:

- Modifies the licensing standards to allow the Department of Children and Families (DCF) to create up to two classification levels for violations that relate directly to health and safety and prohibits any additional classification levels. The bill clarifies that violations of standards not directly related to health and safety can only be addressed through technical assistance.
- The bill requires the DCF to complete the background screening for personnel and provide results to the child care facility within five business days. Upon failure to do so, the bill requires the DCF to issue the current or prospective child care personnel a 45-day provisional hire status while all required information is being requested and the DCF is awaiting results. During the 45-day period, the current or prospective child care personnel must be under the direct supervision of a screened and trained staff member when in contact with children.
- Requires the 40-clock-hour introductory course in child care that must be taken by child care personnel include online training coursework that will meet minimum training standards for child care personnel and provided at no cost by the DCF.
- Clarifies that the child care personnel competency examination will be either in-person or online.
- Removes “an interdisciplinary approach to the study of children” as a requirement for the introductory course in child care.
- Limits periodic health examinations to child care facility drivers.
- Requires that the required training in cardiopulmonary resuscitation must be in-person training.
- Removes obsolete language related to pagers and beepers related to drop-in child care.
- Removes a requirement of child care facilities to provide parents with information related to flu shots in the months of August and September.
- Removes a requirement of child care facilities to provide parents during the months of April and September with information related to leaving children in a vehicle.
- Removes both the exception for health-related information for children served in a drop-in child care center as well as the required attestation by the child’s parent.
- Removes a requirement for a program to be implemented periodically by a child care facility to assist in preventing and avoiding physical and mental abuse.
- Removes a requirement for the DCF to develop standards for specialized child care facilities for the care of mildly ill children.

³³ Section. 402.305(13), F.S.

³⁴ Section. 402.305(17), F.S.

The bill modifies s. 402.306, F.S., regarding local licensing to require each county commission to affirm by majority vote annually the decision to designate a local agency for child care licensing.

The bill modifies s. 402.3115, F.S., to include family day care homes and large family child care homes in the DCF's plan to eliminate duplicative and unnecessary inspections of child care facilities and further defines that the DCF will implement the plan for a facility that meets the following conditions:

- Have been licensed for at least two consecutive years.
- Have not had a Class I violation for at least two consecutive years.
- Have not had more than three of the same Class 2 violations for at least two consecutive years.
- Have received at least two full onsite renewal inspections in the most recent two years.
- Do not have any current uncorrected violations.
- Do not have any open regulatory complaints or active child protective service investigations.

The bill requires the abbreviated inspection plan to be updated every five years to maintain and requires DCF to adopt rules and policies based on the recommendation required reporting.

The bill modifies s. 402.316, F.S. to provide an exemption from licensing, except for screening of personnel, for a taxpayer operated child care facility which is only attended by children who meet the definition of an eligible child under s. 402.261, F.S.

The bill modifies s. 1002.59, F.S. to update cross references.

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,³⁵ which is \$2.3 million or less for Fiscal Year 2024-2025.³⁶

The bill, in part, limits the authority to collect special assessments on licensed preschools. The Revenue Estimated Conference determined that the provision would reduce the

³⁵ 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* Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 27, 2023).

³⁶ Based on the Demographic Estimating Conference's estimated population adopted on July 11, 2023. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/archives/230711demographic.pdf> (last visited Jan. 27, 2024).

authority of local governments to raise revenue by \$4.4 million in Fiscal Year 2024-2025. Therefore, this bill may be a mandate requiring a two-thirds vote of the membership of each house of the Legislature for approval.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable. The bill does not impose or raise a state tax or fee which would be subject to the provisions of Article VII, s. 19 of the Florida Constitution.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not analyzed the bill; however, the bill is not expected to change the analysis completed for the prior version. The REC determined that the prior version of the bill would first affect state revenue in Fiscal Year 2025-2026 by an indeterminate amount. Thereafter, the General Revenue Fund would be reduced by \$5.0 million each year. Local revenue was determined to be reduced by \$4.4 million beginning in Fiscal Year 2024-2025.

B. Private Sector Impact:

Availability for a tax credit that may be taken against taxes owed by eligible taxpayers will assist in offsetting costs borne solely by such taxpayers today.

It is unclear from the bill whether individuals who take the online course would be required to pay a fee. The cost per individual could be an estimated \$120-\$140, which is an increase over the current \$40 charge for in-person exams.

C. Government Sector Impact:

Implementing the bill will require the Department of Revenue to expend \$96,852 in Fiscal Year 2024-2025 and \$191,192 in Fiscal Year 2025-2026. The expenditures will be used to make modifications to the System for Unified Tax (SUNTAX), web applications and databases, and payment and tax return updates. Creating and publishing a Tax Information Publication, aiding taxpayers with eligibility and application processing

questions, and other General Tax Administration communications will be absorbed by existing resources.³⁷

The Department of Children and Families (DCF) will need to procure a statewide contract to offer online exams for child care personnel certification. The DCF estimates the cost to be between \$1.25 million and \$2.0 million annually.³⁸

A child care facility which is an integral part of church or parochial schools may be exempt from licensing provisions under ch. 402, F.S. If these schools are incentivized to become licensed and thus receive the exemption from special assessments, it would likely result in a workload increase for the DCF to license new facilities. The number of facilities that decide to become licensed is indeterminate at this time.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 170.201, 220.19, 402.305, 402.306, 402.3115, 402.316, 624.5107, 624.509, 627.70161, and 1002.59.

This bill creates the following sections of the Florida Statutes: 211.0254, 212.1835, 402.261, and 561.1214.

This bill creates an undesignated section of Florida law.

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 Committee on Finance and Tax on February 8, 2024:

The committee substitute replaced the statutory reference “220.19” with “this section.”

CS by Education Pre-K - 12 Committee on January 17, 2024:

The committee substitute:

³⁷ Florida Department of revenue, *2024 Agency Bill Analysis, CS/SB 820*, (Jan. 24, 2024) (on file with the Senate Committee on Finance and Tax).

³⁸ Florida Department of Children and Families, *2024 Agency Legislative Bill Analysis, HB 635*, (on file with the Senate Committee on Finance and Tax).

- Modifies the requirement under licensing standards for child care facilities that staff members must be trained in cardiopulmonary resuscitation to specify that the training must be in-person.
- Clarifies that the bill exempts from certain child care licensure provisions a child care facility that provides child care to eligible children defined in the bill.

B. Amendments:

None.

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



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/08/2024	.	
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	.	

The Committee on Finance and Tax (Grall) recommended the following:

Senate Amendment

Delete lines 209 - 213
and insert:
amount due is the amount after credits earned under this section
are deducted. For purposes of determining if a penalty or
interest under s. 220.34(2)(d)1. will be imposed for
underpayment of estimated corporate income tax, a taxpayer may,
after earning a credit under this section, reduce any estimated

By the Committee on Education Pre-K -12; and Senators Grall and Osgood

581-02184-24

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1 A bill to be entitled
 2 An act relating to child care and early learning
 3 providers; amending s. 170.201, F.S.; providing an
 4 exemption for public and private preschools from
 5 specified special assessments levied by a
 6 municipality; defining the term "preschool"; creating
 7 s. 211.0254, F.S.; authorizing the use of credits
 8 against certain taxes beginning on a specified date;
 9 providing a limitation on such credits; providing
 10 construction; providing applicability; creating s.
 11 212.1835, F.S.; authorizing the use of credits against
 12 certain taxes beginning on a specified date;
 13 authorizing certain expenses and payments to count
 14 toward the tax due; providing construction; providing
 15 applicability; requiring electronic filing of returns
 16 and payment of taxes; amending s. 220.19, F.S.;
 17 authorizing the use of credits against certain taxes
 18 beginning on a specified date; revising obsolete
 19 provisions; authorizing certain taxpayers to use the
 20 credit in a specified manner; providing applicability;
 21 creating s. 402.261, F.S.; defining terms; authorizing
 22 certain taxpayers to receive tax credits for certain
 23 actions; providing requirements for such credits;
 24 specifying the maximum tax credit that may be granted;
 25 authorizing tax credits be carried forward; requiring
 26 repayment of tax credits under certain conditions and
 27 using a specified formula; requiring certain taxpayers
 28 to file specified returns and reports; requiring
 29 certain funds be redistributed; requiring taxpayers to

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

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30 submit applications beginning on a specified date to
 31 receive tax credits; requiring the application to
 32 include certain information; requiring the Department
 33 of Revenue to approve tax credits in a specified
 34 manner; prohibiting the transfer of a tax credit;
 35 providing an exception; requiring the department to
 36 approve certain transfers; requiring a specified
 37 approval before the transfer of certain credits;
 38 authorizing credits to be rescinded during a specified
 39 time period; requiring specified approval before
 40 certain credits may be rescinded; requiring rescinded
 41 credits to be made available for use in a specified
 42 manner; requiring the department to provide specified
 43 letters in a certain time period with certain
 44 information; authorizing the department to adopt
 45 rules; amending s. 402.305, F.S.; revising licensing
 46 standards for all licensed child care facilities and
 47 minimum standards and training requirements for child
 48 care personnel; requiring the Department of Children
 49 and Families to conduct specified screenings of child
 50 care personnel within a specified timeframe and issue
 51 provisional approval of such personnel under certain
 52 conditions; providing an exception; revising minimum
 53 standards for sanitation and safety of child care
 54 facilities; making technical changes; deleting
 55 provisions relating to drop-in child care; deleting
 56 provisions relating to educating parents and children
 57 about specified topics; deleting provisions relating
 58 to specialized child care facilities for the care of

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59 mildly ill children; amending s. 402.306, F.S.;
 60 requiring a county commission to annually affirm
 61 certain decisions; amending s. 402.3115, F.S.;
 62 expanding the types of providers to be considered when
 63 developing and implementing a plan to eliminate
 64 duplicative and unnecessary inspections; revising
 65 requirements for an abbreviated inspection plan for
 66 certain child care facilities; requiring the
 67 department to adopt rules; amending s. 402.316, F.S.;
 68 providing that certain child care facilities are
 69 exempt from specified requirements; creating s.
 70 561.1214, F.S.; authorizing the use of credits against
 71 certain taxes beginning on a specified date; providing
 72 a limitation on such credits; providing applicability;
 73 providing construction; amending s. 624.5107, F.S.;
 74 authorizing the use of credits against certain taxes
 75 beginning on a specified date; providing a limitation;
 76 providing construction; providing applicability;
 77 amending s. 624.509, F.S.; revising the order in which
 78 certain credits and deductions may be taken to
 79 incorporate changes made by this act; amending s.
 80 627.70161, F.S.; defining the term "large family child
 81 care home"; providing that specified insurance
 82 provisions apply to large family child care homes;
 83 amending s. 1002.59, F.S.; conforming cross-
 84 references; authorizing the Department of Revenue to
 85 adopt emergency rules; providing for expiration;
 86 providing effective dates.

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

89
 90 Section 1. Subsection (2) of section 170.201, Florida
 91 Statutes, is amended to read:

92 170.201 Special assessments.—

93 (2) Property owned or occupied by a religious institution
 94 and used as a place of worship or education; by a public or
 95 private preschool, elementary school, middle school, or high
 96 school; or by a governmentally financed, insured, or subsidized
 97 housing facility that is used primarily for persons who are
 98 elderly or disabled shall be exempt from any special assessment
 99 levied by a municipality to fund any service if the municipality
 100 so desires. As used in this subsection, the term "religious
 101 institution" means any church, synagogue, or other established
 102 physical place for worship at which nonprofit religious services
 103 and activities are regularly conducted and carried on and the
 104 term "governmentally financed, insured, or subsidized housing
 105 facility" means a facility that is financed by a mortgage loan
 106 made or insured by the United States Department of Housing and
 107 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.
 108 232, or s. 236 of the National Housing Act and is owned or
 109 operated by an entity that qualifies as an exempt charitable
 110 organization under s. 501(c)(3) of the Internal Revenue Code. As
 111 used in this subsection, the term "preschool" means any child
 112 care facility licensed under s. 402.305 which serves children
 113 under 5 years of age.

114 Section 2. Section 211.0254, Florida Statutes, is created
 115 to read:

116 211.0254 Child care tax credits.—Beginning January 1, 2025,

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

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117 there is allowed a credit pursuant to s. 402.261 against any tax
 118 imposed by the state due under s. 211.02 or s. 211.025. However,
 119 the combined credit allowed under this section and ss. 211.0251,
 120 211.0252, and 211.0253 may not exceed 50 percent of the tax due
 121 on the return on which the credit is taken. If the combined
 122 credit allowed under the foregoing sections exceeds 50 percent
 123 of the tax due on the return, the credit must first be taken
 124 under s. 211.0251, then under s. 211.0253, then under s.
 125 211.0252. Any remaining liability must be taken under this
 126 section but may not exceed 50 percent of the tax due. For
 127 purposes of the distributions of tax revenue under s. 211.06,
 128 the department shall disregard any tax credits allowed under
 129 this section to ensure that any reduction in tax revenue
 130 received which is attributable to the tax credits results only
 131 in a reduction in distributions to the General Revenue Fund. The
 132 provisions of s. 402.261 apply to the credit authorized by this
 133 section.

134 Section 3. Section 212.1835, Florida Statutes, is created
 135 to read:

136 212.1835 Child care tax credits.—Beginning January 1, 2025,
 137 there is allowed a credit pursuant to s. 402.261 against any tax
 138 imposed by the state and due under this chapter from a direct
 139 pay permitholder as a result of the direct pay permit held
 140 pursuant to s. 212.183. For purposes of the dealer's credit
 141 granted for keeping prescribed records, filing timely tax
 142 returns, and properly accounting and remitting taxes under s.
 143 212.12, the amount of tax due used to calculate the credit must
 144 include any expenses or payments from a direct pay permitholder
 145 which give rise to a credit under s. 402.261. For purposes of

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146 the distributions of tax revenue under s. 212.20, the department
 147 shall disregard any tax credits allowed under this section to
 148 ensure that any reduction in tax revenue received which is
 149 attributable to the tax credits results only in a reduction in
 150 distributions to the General Revenue Fund. The provisions of s.
 151 402.261 apply to the credit authorized by this section. A dealer
 152 who claims a tax credit under this section must file his or her
 153 tax returns and pay his or her taxes by electronic means under
 154 s. 213.755.

155 Section 4. Section 220.19, Florida Statutes, is amended to
 156 read:

157 220.19 Child care tax credits.—

158 (1) For taxable years beginning on or after January 1,
 159 2025, there is allowed a credit pursuant to s. 402.261 against
 160 any tax due for a taxable year under this chapter after the
 161 application of any other allowable credits by the taxpayer. The
 162 credit must be earned pursuant to s. 402.261 on or before the
 163 date the taxpayer is required to file a return pursuant to s.
 164 220.222. ~~If the credit granted under this section is not fully~~
 165 ~~used in any one year because of insufficient tax liability on~~
 166 ~~the part of the corporation, the unused amount may be carried~~
 167 ~~forward for a period not to exceed 5 years. The carryover credit~~
 168 ~~may be used in a subsequent year when the tax imposed by this~~
 169 ~~chapter for that year exceeds the credit for which the~~
 170 ~~corporation is eligible in that year under this section after~~
 171 ~~applying the other credits and unused carryovers in the order~~
 172 ~~provided by s. 220.02(8).~~

173 (2) A taxpayer that files a consolidated return in this
 174 state as a member of an affiliated group under s. 220.131(1) may

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175 ~~be allowed the credit on a consolidated return basis; however,~~
 176 ~~the total credit taken by the affiliated group is subject to the~~
 177 ~~limitation established under s. 402.261(2)(d). If a corporation~~
 178 ~~receives a credit for child care facility startup costs, and the~~
 179 ~~facility fails to operate for at least 5 years, a pro rata share~~
 180 ~~of the credit must be repaid, in accordance with the formula:~~

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

182 ~~Where:~~

- 183 ~~(a) "A" is the amount in dollars of the required repayment.~~
 184 ~~(b) "C" is the total credits taken by the corporation for~~
 185 ~~child care facility startup costs.~~
 186 ~~(c) "N" is the number of months the facility was in~~
 187 ~~operation.~~

188
 189 ~~This repayment requirement is inapplicable if the corporation~~
 190 ~~goes out of business or can demonstrate to the department that~~
 191 ~~its employees no longer want to have a child care facility.~~

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

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

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

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

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

207 (5) For purposes of calculating the underpayment of
 208 estimated corporate income taxes under s. 220.34, the final
 209 amount due is the amount after credits earned under s. 220.19
 210 are deducted. For purposes of determining if a penalty or
 211 interest under s. 220.34(2)(d)1. will be imposed for
 212 underpayment of estimated corporate income tax, a taxpayer may,
 213 after earning a credit under s. 220.19, reduce any estimated
 214 payment in that taxable year by the amount of the credit.

215 Section 5. Section 402.261, Florida Statutes, is created to
 216 read:

217 402.261 Child care tax credits.—

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

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

220 (b) "Division" means the Division of Alcoholic Beverages
 221 and Tobacco of the Department of Business and Professional
 222 Regulation.

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

226 (d) "Eligible child care facility" means a child care
 227 facility that:

228 1. Is licensed under s. 402.305; or

229 2. Is exempt from licensure under s. 402.316.

230 (e) "Employee" includes full-time employees and part-time
 231 employees who work an average of at least 20 hours per week.

232 (f) "Maximum annual tax credit amount" means, for any state

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233 fiscal year, the sum of the amount of tax credits approved under
 234 this section, including tax credits to be taken under s.
 235 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,
 236 which are approved for taxpayers whose taxable years begin on or
 237 after January 1 of the calendar year preceding the start of the
 238 applicable state fiscal year.

239 (g) "Tax due" means any tax required under chapter 211,
 240 chapter 220, chapter 561, or chapter 624, or due under chapter
 241 212 from a direct pay permitholder as a result of a direct pay
 242 permit held pursuant to s. 212.183.

243 (2) (a) A taxpayer who operates an eligible child care
 244 facility for the taxpayer's employees is allowed a credit of 50
 245 percent of the startup costs of such facility against any tax
 246 due for the taxable year such facility begins operation as an
 247 eligible child care facility. The maximum credit amount a
 248 taxpayer may be granted in a taxable year under this paragraph
 249 is based on the average number of employees employed by the
 250 taxpayer during such year. For an employer that employed:

251 1. One to nineteen employees, the maximum credit is \$1
 252 million.

253 2. Twenty to two hundred fifty employees, the maximum
 254 credit is \$500,000.

255 3. More than 250 employees, the maximum credit is \$250,000.

256 (b) A taxpayer who operates an eligible child care facility
 257 for the taxpayer's employees is allowed a credit of \$300 per
 258 month for each eligible child enrolled in such facility against
 259 any tax due for the taxable year. The maximum credit amount a
 260 taxpayer may be granted in a taxable year under this paragraph
 261 is based on the average number of employees employed by the

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262 taxpayer during such year. For an employer that employed:

263 1. One to nineteen employees, the maximum credit is
 264 \$50,000.

265 2. Twenty to two hundred fifty employees, the maximum
 266 credit is \$500,000.

267 3. More than 250 employees, the maximum credit is \$1
 268 million.

269 (c) A taxpayer who makes payments to an eligible child care
 270 facility in the name and for the benefit of an employee employed
 271 by the taxpayer whose eligible child attends such facility is
 272 allowed a credit of 100 percent of the amount of such payments
 273 against any tax due for the taxable year up to a maximum credit
 274 of \$3,600 per child per taxable year. The taxpayer may make
 275 payments directly to the eligible child care facility or
 276 contract with an early learning coalition to process payments.
 277 The maximum credit amount a taxpayer may be granted in a taxable
 278 year under this paragraph is based on the average number of
 279 employees employed by the taxpayer during such year. For an
 280 employer that employed:

281 1. One to nineteen employees, the maximum credit is
 282 \$50,000.

283 2. Twenty to two hundred fifty employees, the maximum
 284 credit is \$500,000.

285 3. More than 250 employees, the maximum credit is \$1
 286 million.

287 (d) A taxpayer may qualify for a tax credit under more than
 288 one paragraph of this subsection; however, the total credit
 289 taken by such taxpayers in a single taxable year may not exceed
 290 the sum total of the maximum credit they are granted under each

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291 applicable paragraph.

292 (e) Beginning in fiscal year 2024-2025, the maximum annual
 293 tax credit amount is \$5 million in each state fiscal year.

294 (3) (a) If the credit granted under this section is not
 295 fully used within the specified state fiscal year for credits
 296 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes
 297 due for the specified taxable year for credits under s. 220.19
 298 or s. 624.5107, because of insufficient tax liability on the
 299 part of the taxpayer, the unused amount may be carried forward
 300 for a period not to exceed 5 years. For purposes of s. 220.19, a
 301 credit carried forward may be used in a subsequent year after
 302 applying the other credits and unused carryovers in the order
 303 provided by s. 220.02(8).

304 (b) 1. If a taxpayer receives a credit for startup costs
 305 pursuant to paragraph (2)(a), and the eligible child care
 306 facility fails to operate for at least 5 years, a pro rata share
 307 of the credit must be repaid, in accordance with the formula:

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

308 Where:

309 a. "A" is the amount, in dollars, of the required
 310 repayment.

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

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

316 2. A taxpayer who is required to repay a pro rata share of
 317 the credit under this paragraph shall file an amended return
 318 with the department, or such other report as the department
 319

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320 prescribes by rule, and pay such amount within 60 days after the
 321 last day of operation of the eligible child care facility. The
 322 department shall distribute such funds in accordance with the
 323 applicable statutory provision for the tax against which such
 324 credit was taken by that taxpayer.

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

328 (b) The services of an eligible child care facility for
 329 which a taxpayer claims a credit under paragraph (2) (b) must be
 330 available to all employees employed by the taxpayer, or must be
 331 allocated on a first-come, first-served basis, and must be used
 332 by at least one eligible child.

333 (c) Two or more taxpayers may jointly establish and operate
 334 an eligible child care facility according to the provisions of
 335 this section. If two or more taxpayers choose to jointly
 336 establish and operate an eligible child care facility, or cause
 337 a not-for-profit taxpayer to establish and operate an eligible
 338 child care facility, the taxpayers must file a joint
 339 application, or the not-for-profit taxpayer may file an
 340 application, pursuant to subsection (5) setting forth the
 341 taxpayers' proposal. The participating taxpayers may proportion
 342 the available credits in any manner they choose. In the event
 343 the child care facility does not operate for 5 years, the
 344 repayment required under paragraph (3) (b) must be allocated
 345 among, and apply to, the participating taxpayers in the
 346 proportion that such taxpayers received the credit under this
 347 section.

348 (d) Child care payments for which a taxpayer claims a

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349 credit under paragraph (2) (c) may not exceed the amount charged
 350 by the eligible child care facility for other children of like
 351 age and ability of persons not employed by the taxpayer.

352 (5) Beginning October 1, 2024, a taxpayer may submit an
 353 application to the department for the purposes of determining
 354 qualification for a credit under this section to be applied to a
 355 taxable year beginning on or after January 1, 2025. The
 356 department must approve the application for the credit before
 357 the taxpayer is authorized to claim the credit on a return.

358 (a) The application must include:

359 1.a. For a credit under paragraph (2) (a), a proposal for
 360 establishing an eligible child care facility for use by its
 361 employees, the number of eligible children expected to be
 362 enrolled, and the expected date operations will begin. A credit
 363 may not be claimed on a return until operations have begun.

364 b. For a credit under paragraph (2) (b), the total number of
 365 eligible children for whom child care will be provided at the
 366 eligible child care facility and the total number of months the
 367 facility is expected to operate during the taxable year in which
 368 the credit will be earned.

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

373 2. The taxable year in which the credit is expected to be
 374 earned. A taxpayer may apply for a credit to be used for a prior
 375 taxable year at any time before the date on which the taxpayer
 376 is required to file a return for that year pursuant to s.
 377 220.222.

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378 3. For a credit under paragraph (2) (a) or paragraph (2) (b),
 379 a statement signed by a person authorized to sign on behalf of
 380 the taxpayer that the facility meets the definition of eligible
 381 child care facility and otherwise qualifies for the credit under
 382 this section. Such statement must be attached to the
 383 application.

384 (b) The department shall approve tax credits on a first-
 385 come, first-served basis, and must obtain the division's
 386 approval before approving a tax credit under s. 561.1214. Within
 387 10 days after approving or denying an application, the
 388 Department of Revenue shall provide a copy of its approval or
 389 denial letter to the taxpayer.

390 (6) (a) A taxpayer may not convey, transfer, or assign an
 391 approved tax credit or a carryforward tax credit to another
 392 entity unless all of the assets of the taxpayer are conveyed,
 393 assigned, or transferred in the same transaction. However, a tax
 394 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
 395 or s. 624.5107 may be conveyed, transferred, or assigned between
 396 members of an affiliated group of taxpayers if the type of tax
 397 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,
 398 or s. 624.5107 remains the same. A taxpayer shall notify the
 399 department of its intent to convey, transfer, or assign a tax
 400 credit to another member within an affiliated group of
 401 corporations as defined in s. 220.03(1) (b). The amount conveyed,
 402 transferred, or assigned is available to another member of the
 403 affiliated group of corporations upon approval by the
 404 department. The department shall obtain the division's approval
 405 before approving a conveyance, transfer, or assignment of a tax
 406 credit under s. 561.1214.

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407 (b) Within any state fiscal year, a taxpayer may rescind
 408 all or part of a tax credit approved under subsection (5). The
 409 amount rescinded shall become available for that state fiscal
 410 year to another taxpayer approved by the department under this
 411 section. The department must obtain the division's approval
 412 before accepting the rescindment of a tax credit under s.
 413 561.1214. Any amount rescinded under this paragraph must become
 414 available to a taxpayer on a first-come, first-served basis
 415 based on tax credit applications received after the date the
 416 rescindment is accepted by the department.

417 (c) Within 10 days after approving or denying the
 418 conveyance, transfer, or assignment of a tax credit under
 419 paragraph (a), or the rescindment of a tax credit under
 420 paragraph (b), the department shall provide a copy of its
 421 approval or denial letter to the taxpayer requesting the
 422 conveyance, transfer, assignment, or rescindment.

423 (7) (a) The department may adopt rules to administer this
 424 section, including rules for the approval or disapproval of
 425 proposals submitted by taxpayers and rules to provide for
 426 cooperative arrangements between for-profit and not-for-profit
 427 taxpayers.

428 (b) The department's decision to approve or disapprove a
 429 proposal must be in writing, and, if the proposal is approved,
 430 the decision must state the maximum credit authorized for the
 431 taxpayer.

432 (c) In addition to its existing audit and investigation
 433 authority, the department may perform any additional financial
 434 and technical audits and investigations, including examining the
 435 accounts, books, or records of the tax credit applicant, which

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436 are necessary to verify the costs included in a credit
 437 application and to ensure compliance with this section.

438 (d) It is grounds for forfeiture of previously claimed and
 439 received tax credits if the department determines that a
 440 taxpayer received tax credits pursuant to this section to which
 441 the taxpayer was not entitled.

442 Section 6. Paragraphs (a) and (c) of subsection (1),
 443 paragraphs (a), (e), and (f) of subsection (2), paragraphs (a)
 444 and (c) of subsection (7), and subsections (9), (13), and (17)
 445 of section 402.305, Florida Statutes, are amended to read:

446 402.305 Licensing standards; child care facilities.—

447 (1) LICENSING STANDARDS.—The department shall establish
 448 licensing standards that each licensed child care facility must
 449 meet regardless of the origin or source of the fees used to
 450 operate the facility or the type of children served by the
 451 facility.

452 (a) The standards shall be designed to address ~~the~~
 453 ~~following areas:~~

454 1. the health and nutrition, sanitation, safety,
 455 developmental needs, and sanitary adequate physical conditions
 456 surroundings for all children served by in child care
 457 facilities.

458 ~~2. The health and nutrition of all children in child care.~~

459 ~~3. The child development needs of all children in child~~
 460 ~~care.~~

461 (c) The minimum standards for child care facilities shall
 462 be adopted in the rules of the department and shall address the
 463 areas delineated in this section.

464 1. The department, in adopting rules to establish minimum

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465 standards for child care facilities, shall recognize that
466 different age groups of children may require different
467 standards.

468 2. The department may adopt different minimum standards for
469 facilities that serve children in different age groups,
470 including school-age children.

471 3. The department may create up to two classification
472 levels for violations of licensing standards that directly
473 relate to health and safety. No other classification levels may
474 be created. Violations of standards not directly related to
475 health and safety may only be addressed through technical
476 assistance.

477 4. The department shall ~~also~~ adopt by rule a definition for
478 child care which distinguishes between child care programs that
479 require child care licensure and after-school programs that do
480 not require licensure. Notwithstanding any other provision of
481 law to the contrary, minimum child care licensing standards
482 shall be developed to provide for reasonable, affordable, and
483 safe before-school and after-school care. After-school programs
484 that otherwise meet the criteria for exclusion from licensure
485 may provide snacks and meals through the federal Afterschool
486 Meal Program (AMP) administered by the Department of Health in
487 accordance with federal regulations and standards. The
488 Department of Health shall consider meals to be provided through
489 the AMP only if the program is actively participating in the
490 AMP, is in good standing with the department, and the meals meet
491 AMP requirements. Standards, at a minimum, shall allow for a
492 credentialed director to supervise multiple before-school and
493 after-school sites.

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494 (2) PERSONNEL.—Minimum standards for child care personnel
495 shall include minimum requirements as to:

496 (a) Good moral character based upon screening as defined in
497 s. 402.302(15). This screening shall be conducted as provided in
498 chapter 435, using the level 2 standards for screening provided
499 ~~set forth~~ in that chapter, and include employment history
500 checks, a search of criminal history records, sexual predator
501 and sexual offender registries, and child abuse and neglect
502 registry of any state in which the current or prospective child
503 care personnel resided during the preceding 5 years. The
504 department shall complete the screening and provide the results
505 to the child care facility within 5 business days. If the
506 department is unable to complete the screening within 5 business
507 days, the department shall issue the current or prospective
508 child care personnel a 45-day provisional-hire status while all
509 required information is being requested and the department is
510 awaiting results unless the department has reason to believe a
511 disqualifying factor may exist. During the 45-day period, the
512 current or prospective child care personnel must be under the
513 direct supervision of a screened and trained staff member when
514 in contact with children.

515 (e) Minimum training requirements for child care personnel.

516 1. Such minimum standards for training shall ensure that
517 all child care personnel take an approved 40-clock-hour
518 introductory course in child care, which course covers ~~at least~~
519 the following topic areas:

520 a. State and local rules and regulations which govern child
521 care.

522 b. Health, safety, and nutrition.

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523 c. Identifying and reporting child abuse and neglect.
 524 d. Child development, including typical and atypical
 525 language, cognitive, motor, social, and self-help skills
 526 development.
 527 e. Observation of developmental behaviors, including using
 528 a checklist or other similar observation tools and techniques to
 529 determine the child's developmental age level.
 530 f. Specialized areas, including computer technology for
 531 professional and classroom use and early literacy and language
 532 development of children from birth to 5 years of age, as
 533 determined by the department, for owner-operators and child care
 534 personnel of a child care facility.
 535 g. Developmental disabilities, including autism spectrum
 536 disorder and Down syndrome, and early identification, use of
 537 available state and local resources, classroom integration, and
 538 positive behavioral supports for children with developmental
 539 disabilities.
 540 h. Online training coursework, provided at no cost by the
 541 department, to meet minimum training standards for child care
 542 personnel.
 543
 544 Within 90 days after employment, child care personnel shall
 545 begin training to meet the training requirements. Child care
 546 personnel shall successfully complete such training within 1
 547 year after the date on which the training began, as evidenced by
 548 passage of an in-person or online a competency examination.
 549 Successful completion of the 40-clock-hour introductory course
 550 shall articulate into community college credit in early
 551 childhood education, pursuant to ss. 1007.24 and 1007.25.

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552 Exemption from all or a portion of the required training shall
 553 be granted to child care personnel based upon educational
 554 credentials or passage of competency examinations. Child care
 555 personnel possessing a 2-year degree or higher that includes 6
 556 college credit hours in early childhood development or child
 557 growth and development, or a child development associate
 558 credential or an equivalent state-approved child development
 559 associate credential, or a child development associate waiver
 560 certificate shall be automatically exempted from the training
 561 requirements in sub-subparagraphs b., d., and e.
 562 ~~2. The introductory course in child care shall stress, to~~
 563 ~~the extent possible, an interdisciplinary approach to the study~~
 564 ~~of children.~~
 565 ~~2.3.~~ The introductory course shall cover recognition and
 566 prevention of shaken baby syndrome; prevention of sudden infant
 567 death syndrome; recognition and care of infants and toddlers
 568 with developmental disabilities, including autism spectrum
 569 disorder and Down syndrome; and early childhood brain
 570 development within the topic areas identified in this paragraph.
 571 ~~3.4.~~ On an annual basis in order to further their child
 572 care skills and, if appropriate, administrative skills, child
 573 care personnel who have fulfilled the requirements for the child
 574 care training shall be required to take an additional 1
 575 continuing education unit of approved inservice training, or 10
 576 clock hours of equivalent training, as determined by the
 577 department.
 578 ~~4.5.~~ Child care personnel shall be required to complete 0.5
 579 continuing education unit of approved training or 5 clock hours
 580 of equivalent training, as determined by the department, in

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581 early literacy and language development of children from birth
 582 to 5 years of age one time. The year that this training is
 583 completed, it shall fulfill the 0.5 continuing education unit or
 584 5 clock hours of the annual training required in subparagraph 3.
 585 ~~4.~~

586 ~~5.6.~~ Procedures for ensuring the training of qualified
 587 child care professionals to provide training of child care
 588 personnel, including onsite training, shall be included in the
 589 minimum standards. It is recommended that the state community
 590 child care coordination agencies (central agencies) be
 591 contracted by the department to coordinate such training when
 592 possible. Other district educational resources, such as
 593 community colleges and career programs, can be designated in
 594 such areas where central agencies may not exist or are
 595 determined not to have the capability to meet the coordination
 596 requirements set forth by the department.

597 ~~6.7.~~ Training requirements do shall not apply to certain
 598 occasional or part-time support staff, including, but not
 599 limited to, swimming instructors, piano teachers, dance
 600 instructors, and gymnastics instructors.

601 ~~7.8.~~ The child care operator shall be required to take
 602 basic training in serving children with disabilities within 5
 603 years after employment, either as a part of the introductory
 604 training or the annual 8 hours of inservice training.

605 (f) Periodic health examinations for child care facility
 606 drivers.

607 (7) SANITATION AND SAFETY.—

608 (a) Minimum standards must shall include requirements for
 609 sanitary and safety conditions, first aid treatment, emergency

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610 procedures, and pediatric cardiopulmonary resuscitation. The
 611 minimum standards must shall require that at least one staff
 612 person trained in person in cardiopulmonary resuscitation, as
 613 evidenced by current documentation of course completion, ~~must~~ be
 614 present at all times that children are present.

615 ~~(e) Some type of communications system, such as a pocket~~
 616 ~~pager or beeper, shall be provided to a parent whose child is in~~
 617 ~~drop-in child care to ensure the immediate return of the parent~~
 618 ~~to the child, if necessary.~~

619 (9) ADMISSIONS AND RECORDKEEPING.—

620 (a) Minimum standards shall include requirements for
 621 preadmission and periodic health examinations, requirements for
 622 immunizations, and requirements for maintaining emergency
 623 information and health records on all children.

624 ~~(b) During the months of August and September of each year,~~
 625 ~~each child care facility shall provide parents of children~~
 626 ~~enrolled in the facility detailed information regarding the~~
 627 ~~causes, symptoms, and transmission of the influenza virus in an~~
 628 ~~effort to educate those parents regarding the importance of~~
 629 ~~immunizing their children against influenza as recommended by~~
 630 ~~the Advisory Committee on Immunization Practices of the Centers~~
 631 ~~for Disease Control and Prevention.~~

632 ~~(c) During the months of April and September of each year,~~
 633 ~~at a minimum, each facility shall provide parents of children~~
 634 ~~enrolled in the facility information regarding the potential for~~
 635 ~~a distracted adult to fail to drop off a child at the facility~~
 636 ~~and instead leave the child in the adult's vehicle upon arrival~~
 637 ~~at the adult's destination. The child care facility shall also~~
 638 ~~give parents information about resources with suggestions to~~

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639 avoid this occurrence. The department shall develop a flyer or
640 brochure with this information that shall be posted to the
641 department's website, which child care facilities may choose to
642 reproduce and provide to parents to satisfy the requirements of
643 this paragraph.

644 ~~(d) Because of the nature and duration of drop-in child~~
645 ~~care, requirements for preadmission and periodic health~~
646 ~~examinations and requirements for medically signed records of~~
647 ~~immunization required for child care facilities shall not apply.~~
648 ~~A parent of a child in drop-in child care shall, however, be~~
649 ~~required to attest to the child's health condition and the type~~
650 ~~and current status of the child's immunizations.~~

651 (b)(e) Any child shall be exempt from medical or physical
652 examination or medical or surgical treatment upon written
653 request of the parent or guardian of such child who objects to
654 the examination and treatment. However, the laws, rules, and
655 regulations relating to contagious or communicable diseases and
656 sanitary matters shall not be violated because of any exemption
657 from or variation of the health and immunization minimum
658 standards.

659 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
660 that each child care facility has and implements a written plan
661 for the daily provision of varied activities and active and
662 quiet play opportunities appropriate to the age of the child.
663 ~~The written plan must include a program, to be implemented~~
664 ~~periodically for children of an appropriate age, which will~~
665 ~~assist the children in preventing and avoiding physical and~~
666 ~~mental abuse.~~

667 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~

581-02184-24

2024820c1

668 ~~MILDLY ILL CHILDREN.~~ Minimum standards shall be developed by the
669 department, in conjunction with the Department of Health, for
670 specialized child care facilities for the care of mildly ill
671 children. The minimum standards shall address the following
672 areas: ~~personnel requirements; staff to child ratios; staff~~
673 ~~training and credentials; health and safety; physical facility~~
674 ~~requirements, including square footage; client eligibility,~~
675 ~~including a definition of "mildly ill children"; sanitation and~~
676 ~~safety; admission and recordkeeping; dispensing of medication;~~
677 ~~and a schedule of activities.~~

678 Section 7. Subsection (1) of section 402.306, Florida
679 Statutes, is amended to read:

680 402.306 Designation of licensing agency; dissemination by
681 the department and local licensing agency of information on
682 child care.—

683 (1) (a) Any county whose licensing standards meet or exceed
684 state minimum standards may:

685 1. ~~(a)~~ Designate a local licensing agency to license child
686 care facilities in the county; or

687 2. ~~(b)~~ Contract with the department to delegate the
688 administration of state minimum standards in the county to the
689 department.

690 (b) The decision to designate a local licensing agency
691 under subparagraph (a)1. must be annually affirmed by a majority
692 vote of the county commission.

693 Section 8. Section 402.3115, Florida Statutes, is amended
694 to read:

695 402.3115 Elimination of duplicative and unnecessary
696 inspections; abbreviated inspections.—

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697 (1) The Department of Children and Families and local
 698 governmental agencies that license child care facilities shall
 699 develop and implement a plan to eliminate duplicative and
 700 unnecessary inspections of child care facilities, family day
 701 care homes, and large family child care homes.

702 (2) (a) ~~In addition,~~ The department and the local
 703 governmental agencies shall develop and implement an abbreviated
 704 inspection plan for child care facilities that meets all of the
 705 following conditions:

706 1. Have been licensed for at least 2 consecutive years.
 707 2. Have not had a ~~ne~~ Class 1 deficiency, as defined by
 708 rule, for at least 2 consecutive years.

709 3. Have not had more than three of the same ~~or~~ Class 2
 710 deficiencies, as defined by rule, for at least 2 consecutive
 711 years.

712 4. Have received at least two full onsite renewal
 713 inspections in the most recent 2 years.

714 5. Do not have any current uncorrected violations.
 715 6. Do not have any open regulatory complaints or active
 716 child protective services investigations.

717 (b) The abbreviated inspection must include those elements
 718 identified by the department ~~and the local governmental agencies~~
 719 as being key indicators of whether the child care facility
 720 continues to provide quality care and programming and must be
 721 updated every 5 years.

722 (3) The department shall adopt rules and revise policies
 723 based on the recommendations in the report.

724 (4) The department shall revise the plan under subsection
 725 (1) as necessary to maintain the validity and effectiveness of

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726 inspections.

727 Section 9. Subsection (1) of section 402.316, Florida
 728 Statutes, is amended to read:
 729 402.316 Exemptions.—
 730 (1) The provisions of ss. 402.301-402.319, except for the
 731 requirements regarding screening of child care personnel, shall
 732 not apply to a child care facility which is an integral part of
 733 church or parochial schools, or a child care facility that
 734 solely provides child care to eligible children as defined in s.
 735 402.261(1)(c), conducting regularly scheduled classes, courses
 736 of study, or educational programs accredited by, or by a member
 737 of, an organization which publishes and requires compliance with
 738 its standards for health, safety, and sanitation. However, such
 739 facilities shall meet minimum requirements of the applicable
 740 local governing body as to health, sanitation, and safety and
 741 shall meet the screening requirements pursuant to ss. 402.305
 742 and 402.3055. Failure by a facility to comply with such
 743 screening requirements shall result in the loss of the
 744 facility's exemption from licensure.

745 Section 10. Section 561.1214, Florida Statutes, is created
 746 to read:
 747 561.1214 Child care tax credits.—Beginning January 1, 2025,
 748 there is allowed a credit pursuant to s. 402.261 against any tax
 749 due under s. 563.05, s. 564.06, or s. 565.12, except excise
 750 taxes imposed on wine produced by manufacturers in this state
 751 from products grown in this state. However, a credit allowed
 752 under this section may not exceed 90 percent of the tax due on
 753 the return on which the credit is taken. For purposes of the
 754 distributions of tax revenue under ss. 561.121 and 564.06(10),

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755 the division shall disregard any tax credits allowed under this
 756 section to ensure that any reduction in tax revenue received
 757 which is attributable to the tax credits results only in a
 758 reduction in distributions to the General Revenue Fund. The
 759 provisions of s. 402.261 apply to the credit authorized by this
 760 section.

761 Section 11. Section 624.5107, Florida Statutes, is amended
 762 to read:

763 624.5107 Child care tax credits.—

764 (1) For taxable years beginning on or after January 1,
 765 2025, there is allowed a credit pursuant to s. 402.261 against
 766 any tax due for a taxable year under s. 624.509(1) after
 767 deducting from such tax deductions for assessments made pursuant
 768 to s. 440.51; credits for taxes paid under ss. 175.101 and
 769 185.08; credits for income taxes paid under chapter 220; and the
 770 credit allowed under s. 624.509(5), as such credit is limited by
 771 s. 624.509(6). An insurer claiming a credit against premium tax
 772 liability under this section is not required to pay any
 773 additional retaliatory tax levied under s. 624.5091 as a result
 774 of claiming such credit. Section 624.5091 does not limit such
 775 credit in any manner. If the credit granted under this section
 776 is not fully used in any one year because of insufficient tax
 777 liability on the part of the insurer, the unused amount may be
 778 carried forward for a period not to exceed 5 years. The
 779 carryover credit may be used in a subsequent year when the tax
 780 imposed by s. 624.509 or s. 624.510 for that year exceeds the
 781 credit for which the insurer is eligible in that year under this
 782 section.

783 (2) For purposes of determining if a penalty under s.

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784 624.5092 will be imposed, an insurer, after earning a credit
 785 under s. 624.5107 for a taxable year, may reduce any installment
 786 payment for such taxable year of 27 percent of the amount of the
 787 net tax due as reported on the return for the preceding year
 788 under s. 624.5092(2)(b) by the amount of the credit. If an
 789 insurer receives a credit for child care facility startup costs,
 790 and the facility fails to operate for at least 5 years, a pro
 791 rata share of the credit must be repaid, in accordance with the
 792 formula: $A = C \times (1 - (N/60))$, where:

793 (a) "A" is the amount in dollars of the required repayment.

794 (b) "C" is the total credits taken by the insurer for child
 795 care facility startup costs.

796 (c) "N" is the number of months the facility was in
 797 operation.

798 This repayment requirement is inapplicable if the insurer goes
 799 out of business or can demonstrate to the department that its
 800 employees no longer want to have a child care facility.

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

803 Section 12. Subsection (7) of section 624.509, Florida
 804 Statutes, is amended to read:

805 624.509 Premium tax; rate and computation.—

806 (7) Credits and deductions against the tax imposed by this
 807 section shall be taken in the following order: deductions for
 808 assessments made pursuant to s. 440.51; credits for taxes paid
 809 under ss. 175.101 and 185.08; credits for income taxes paid
 810 under chapter 220 and the credit allowed under subsection (5),
 811 as these credits are limited by subsection (6); the credit
 812

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813 allowed under s. 624.51057; the credit allowed under s.
814 624.51058; the credit allowed under s. 624.5107; all other
815 available credits and deductions.

816 Section 13. Section 627.70161, Florida Statutes, is amended
817 to read:

818 627.70161 Family day care and large family child care
819 insurance.—

820 (1) PURPOSE AND INTENT.—The Legislature recognizes that
821 family day care homes and large family child care homes fulfill
822 a vital role in providing child care in Florida. It is the
823 intent of the Legislature that residential property insurance
824 coverage should not be canceled, denied, or nonrenewed solely on
825 the basis of the ~~family~~ day care or child care services at the
826 residence. The Legislature also recognizes that the potential
827 liability of residential property insurers is substantially
828 increased by the rendition of child care services on the
829 premises. The Legislature therefore finds that there is a public
830 need to specify that contractual liabilities that arise in
831 connection with the operation of the family day care home or
832 large family child care home are excluded from residential
833 property insurance policies unless they are specifically
834 included in such coverage.

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

836 (a) "Child care" means the care, protection, and
837 supervision of a child, for a period of less than 24 hours a day
838 on a regular basis, which supplements parental care, enrichment,
839 and health supervision for the child, in accordance with his or
840 her individual needs, and for which a payment, fee, or grant is
841 made for care.

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842 (b) "Family day care home" means an occupied residence in
843 which child care is regularly provided for children from at
844 least two unrelated families and which receives a payment, fee,
845 or grant for any of the children receiving care, whether or not
846 operated for a profit.

847 (c) "Large family child care home" means an occupied
848 residence in which child care is regularly provided for children
849 from at least two unrelated families, which receives a payment,
850 fee, or grant for any of the children receiving care, regardless
851 of whether operated for profit, and which has at least two full-
852 time child care personnel on the premises during the hours of
853 operation. One of the two full-time child care personnel must be
854 the owner or occupant of the residence. A large family child
855 care home must first have operated as a licensed family day care
856 home for at least 2 years, with an operator who has held a child
857 development associate credential or its equivalent for at least
858 1 year, before seeking licensure as a large family child care
859 home. Household children under 13 years of age, when on the
860 premises of the large family child care home or on a field trip
861 with children enrolled in child care, must be included in the
862 overall capacity of the licensed home. A large family child care
863 home may provide care for one of the following groups of
864 children, which must include household children under 13 years
865 of age:

866 1. A maximum of eight children from birth to 24 months of
867 age.

868 2. A maximum of 12 children, with no more than four
869 children under 24 months of age.

870 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE; COVERAGE.—

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871 A residential property insurance policy ~~may shall~~ not provide
 872 coverage for liability for claims arising out of, or in
 873 connection with, the operation of a family day care home or
 874 large family child care home, and the insurer shall be under no
 875 obligation to defend against lawsuits covering such claims,
 876 unless:

877 (a) Specifically covered in a policy; or
 878 (b) Covered by a rider or endorsement for business coverage
 879 attached to a policy.

880 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
 881 insurer may not deny, cancel, or refuse to renew a policy for
 882 residential property insurance solely on the basis that the
 883 policyholder or applicant operates a family day care home or
 884 large family child care home. In addition to other lawful
 885 reasons for refusing to insure, an insurer may deny, cancel, or
 886 refuse to renew a policy of a family day care home or large
 887 family child care home provider if one or more of the following
 888 conditions occur:

889 (a) The policyholder or applicant provides care for more
 890 children than authorized ~~for family day care homes~~ by s.
 891 402.302;

892 (b) The policyholder or applicant fails to maintain a
 893 separate commercial liability policy or an endorsement providing
 894 liability coverage for the family day care home or large family
 895 child care home operations;

896 (c) The policyholder or applicant fails to comply with the
 897 applicable family day care home licensure and registration
 898 requirements specified in chapter 402 s. 402.313; or
 899 (d) Discovery of willful or grossly negligent acts or

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900 omissions or any violations of state laws or regulations
 901 establishing safety standards for family day care homes or large
 902 family child care home by the named insured or his or her
 903 representative which materially increase any of the risks
 904 insured.

905 Section 14. Subsection (1) of section 1002.59, Florida
 906 Statutes, is amended to read:

907 1002.59 Emergent literacy and performance standards
 908 training courses.—

909 (1) The department, in collaboration with the Just Read,
 910 Florida! Office, shall adopt minimum standards for courses in
 911 emergent literacy for prekindergarten instructors. Each course
 912 must consist of 5 clock hours and provide instruction in
 913 strategies and techniques to address the age-appropriate
 914 progress of prekindergarten students in developing emergent
 915 literacy skills, including oral communication, knowledge of
 916 print and letters, phonological and phonemic awareness,
 917 vocabulary and comprehension development, and foundational
 918 background knowledge designed to correlate with the content that
 919 students will encounter in grades K-12, consistent with the
 920 evidence-based content and strategies grounded in the science of
 921 reading identified pursuant to s. 1001.215(7). The course
 922 standards must be reviewed as part of any review of subject
 923 coverage or endorsement requirements in the elementary, reading,
 924 and exceptional student educational areas conducted pursuant to
 925 s. 1012.586. Each course must also provide resources containing
 926 strategies that allow students with disabilities and other
 927 special needs to derive maximum benefit from the Voluntary
 928 Prekindergarten Education Program. Successful completion of an

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929 emergent literacy training course approved under this section
930 satisfies requirements for approved training in early literacy
931 and language development under ss. 402.305(2)(e)4., 402.313(6),
932 and 402.3131(5) ~~ss. 402.305(2)(e)5., 402.313(6), and~~
933 ~~402.3131(5).~~

934 Section 15. (1) The Department of Revenue is authorized,
935 and all conditions are deemed met, to adopt emergency rules
936 pursuant to s. 120.54(4), Florida Statutes, to implement this
937 act. Notwithstanding any other provision of law, emergency rules
938 adopted pursuant to this subsection are effective for 6 months
939 after adoption and may be renewed during the pendency of
940 procedures to adopt permanent rules addressing the subject of
941 the emergency rules.

942 (2) This section shall take effect upon this act becoming a
943 law and expires July 1, 2025.

944 Section 16. Except as otherwise provided in this act and
945 except for this section, which shall take effect upon this act
946 becoming a law, this act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 17, 2024

I respectfully request that **Senate Bill #820**, relating to Child Care and Early Learning Providers, be placed on the:

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

A handwritten signature in blue ink that reads "Erin K. Grall".

Senator Erin Grall
Florida Senate, District 29

The Florida Senate

APPEARANCE RECORD

SB 820

2/8/24

Meeting Date

Bill Number or Topic

Finance & Tax

Committee

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

Amendment Barcode (if applicable)

Name

Nancy Lawther, Ph.D.

Phone

407 855-7604

Address

1947 Orlando Central Pkwy

Email

legislator@floridapta.org

Street

Orlando FL 32809

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:

Florida PTA

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

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2/8/24

Meeting Date

820

Bill Number or Topic

Finance : Tax

Committee

Amendment Barcode (if applicable)

Name Michelle Watson

Phone 850-320-2388

Address 1203 Governor's Sq. Blvd.

Email m.watson@Fact.com

Street

Tall.

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:

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](https://www.flsenate.gov/legistics/2020/2020-2022-Joint-Rules).

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S-001 (08/10/2021)

375.

The Florida Senate

APPEARANCE RECORD

Feb 8 2024

Meeting Date

SB820

Bill Number or Topic

Senate Finance & Tax

Committee

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Amendment Barcode (if applicable)

Name Melissa Nelson, United Way of Florida

Phone ~~850-488-8276~~ 850-488-8276

Address 307 E 7th Ave

Email melissa@uwof.org

Street

Tallahassee FL

32303

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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The Florida Senate

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820

2.9.24

Meeting Date

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Bill Number or Topic

WAYS & MEANS

Committee

Amendment Barcode (if applicable)

DAVID DANIEL

Name

Phone

Address

311 EAST PARK AVE

Email

Street

TULT

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:

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

FLORIDA ASSOCIATION FOR CHILD CARE MANAGEMENT

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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820

2/8/24

Meeting Date

Bill Number or Topic

Fin & Tax

Committee

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Amendment Barcode (if applicable)

Name Edward Briggs Phone _____

Address 235 W Brandon Blvd #640 Email Edward@teamrsa.com

Street

Brandon FL 33511

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:

Helios Education Foundation

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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820

Bill Number or Topic

Amendment Barcode (if applicable)

2/8/24

Meeting Date

Finance & Tax

Committee

Name

Natalie King

Phone

813 924-8218

Address

235 W Brandon Blvd #440

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natalie@teamrsa.com

Street

Brandon

City

FL

State

33511

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:

United Way Suncoast

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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The Florida Senate

APPEARANCE RECORD

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2/8/24 Meeting Date

Finance + Tax Committee

820 Bill Number or Topic

Amendment Barcode (if applicable)

Name Sarah Massey

Phone 850.545.0543

Address 136 S. Bronough st Street

Email smassey@flchamber.com

Tallahassee FL 32301 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:

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

Florida Chamber of Commerce

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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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 Finance and Tax

BILL: SB 886

INTRODUCER: Senator Gruters

SUBJECT: Valuation of Timeshare Units

DATE: February 7, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Oxamendi</u>	<u>Imhof</u>	<u>RI</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Pre-meeting
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 886 provides that, upon an appeal of a property appraiser’s valuation of timeshare units that are part of a timeshare development with more than 300 timeshare units, the number of resales is deemed to be adequate if the taxpayer provides a reasonable number of resales as supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice.

Current law requires a property appraiser to first look to the resale market to make a valuation of timeshare units. If there is an inadequate number of unit resales for arriving at the valuation, the property appraiser must use the original purchase price of the timeshare and deduct “usual and reasonable fees and costs of the sale,” which is presumed to be 50 percent of the original purchase price.

The bill provides that the proposed method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally, under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The Revenue Estimating Conference (REC) determined that the bill will reduce local government property tax revenue by at least \$171.5 million beginning in Fiscal Year 2024-2025. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2024.

II. Present Situation:

Timeshares

A timeshare interest is a form of ownership of real and personal property.¹ In a timeshare, multiple parties hold the right to use a condominium unit or a cooperative unit. Each owner of a timeshare interest is allotted a period of time during which the owner has the exclusive right to use the property.²

The Florida Vacation Plan and Timesharing Act, ch. 721, F.S., establishes requirements for the creation, sale, exchange, promotion, and operation of timeshare plans, including requirements for full and fair disclosure to purchasers and prospective purchasers.³ Chapter 721, F.S., applies to all timeshare plans consisting of more than seven timeshare periods over a period of at least three years in which the accommodations and facilities are located within this state or offered within this state.⁴ Part I of ch. 721, F.S., relates to vacation plans and timesharing, and Part II of chapter 721, F.S., relates to multisite vacation and timeshare plans that are also known as vacation clubs.

A timeshare unit is an accommodation of a timeshare plan which is divided into timeshare periods or a condominium unit in which timeshare estates have been created.⁵

A “timeshare estate” is a right to occupy a timeshare unit, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specified portion thereof.⁶ The term also includes an interest in a condominium unit, a cooperative unit, or a trust. The term includes both direct and indirect interests in trusts. An example of an indirect interest in a trust is the interest of a trust beneficiary’s spouse or other dependent.

The “managing entity” for a timeshare property is the person who operates or maintains the timeshare plan pursuant to s. 721.13(1), F.S., which requires that the managing entity be the developer, a separate manager or management firm, or an owners' association.⁷

Tax Assessments

Section 192.037, F.S., governs the ad valorem taxation of fee timeshare real property.⁸ The managing entity responsible for operating and maintaining fee timeshare real property is considered the taxpayer as an agent of the timeshare period titleholder.⁹

¹ See s. 721.05(36), F.S.

² See s. 721.05(39), F.S.

³ Section 721.02(2) and (3), F.S.

⁴ Section 721.03, F.S.

⁵ Sections 721.05(41) and 718.103(28), F.S.

⁶ Section 721.05(34), F.S.

⁷ See also s. 721.05(22), F.S., defining the term “managing entity.”

⁸ Section 192.001(14), F.S., defines the term “fee timeshare real property” to mean “the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.”

⁹ Section 192.037(1), F.S. Section 192.001(15), F.S., defines the term “timeshare period titleholder” to mean “the purchaser of a timeshare period sold as a fee interest in real property, whether organized under” ch. 718, F.S., relating to condominium associations, or ch. 721, F.S., relating to timeshares and vacation plans.

The managing entity responsible for operating and maintaining the timesharing plan and each person having a fee interest in a timeshare unit or timeshare period may contest or appeal an ad valorem tax assessment in the same manner as other property owners under ch. 194, F.S., which relates to the administrative and judicial review of property taxes assessed by the property appraiser.¹⁰

The managing entity is required to collect and remit the taxes and special assessments due on fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.¹¹

To determine the value of timeshare property, a property appraiser must first look to the resale market.¹² If the property appraiser finds an inadequate number of resales exists for such a determination, the property appraiser must determine the value by deducting the “usual and reasonable fees and costs of the sale” from the original purchase price.¹³

The term “usual and reasonable fees and costs of the sale” for timeshare real property includes all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts.¹⁴ For timeshare real property, the “usual and reasonable fees and costs of the sale” is presumed to be 50 percent of the original purchase price, but that presumption is rebuttable.¹⁵

Section 4, Art. VII of the State Constitution requires regulations for securing a just valuation of all property to be prescribed by general law subject to the conditions specified in that section, including providing that no assessment may exceed just value.

III. Effect of Proposed Changes:

The bill amends s. 192.037, F.S., to require the property appraiser to defer to the taxpayer for the determination of whether the number of resales is adequate if, on appeal of the tax assessment for a timeshare unit that is part of a timeshare development with more than 300 timeshare units, the taxpayer asserts that there is an adequate number of resales to provide a basis for arriving at a value. The taxpayer must provide a reasonable number of resales as would be supported by the Uniform Standards of Professional Appraisal Practice¹⁶ at such time the assertion is made.

The bill provides that this method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally,

¹⁰ Section 192.037(4), F.S.

¹¹ Section 192.037(5), F.S.

¹² Section 192.037(10), F.S.

¹³ Section 192.037(11), F.S.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ The Uniform Standards of Professional Appraisal Practice provides ethical and performance standards for the appraisal profession in the United States. See The Appraisal Foundation, What is UPAP?, https://www.appraisalfoundation.org/imis/TAF/Standards/Appraisal_Standards/Uniform_Standards_of_Professional_Appraisal_Practice/TAF/USPAP.aspx (last visited Feb. 3, 2024).

under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The bill is effective July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Section 18(b), Article VII, of the State 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 cities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirement does not apply to laws having an insignificant impact.¹⁷

The Revenue Estimating Conference (REC) determined that the bill will reduce the authority local governments have to raise revenue through local property tax by \$171.5 million beginning in Fiscal Year 2024-2025.¹⁸ Therefore, this bill may be a mandate subject to the requirements of s. 18(b), Art. VII, of the State 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 state taxes or fees. Therefore, the requirements of Art. VII, s. 19 of the State Constitution do not apply.

E. Other Constitutional Issues:

None identified.

¹⁷ 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* Florida Senate Committee on Community 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. 3, 2024).

¹⁸ Based on the Demographic Estimating Conference's revenue estimating conference for HB 471 and SB 886 adopted on Dec. 1, 2023. The conference packet is available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/impact1201.pdf (last visited Feb. 3, 2024).

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

The Revenue Estimating Conference determined that the bill will reduce local government revenue by \$171.5 million beginning in Fiscal Year 2024-2025. The REC noted that the Uniform Standards of Professional Appraisal Practice provides minimal guidance regarding the adequate number of timeshare property resales.¹⁹

B. Private Sector Impact:

Persons having an interest in a timeshare unit or timeshare period may benefit from a reduction in assessed ad valorem taxes.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

Appeals of property appraisers' valuation of timeshare properties highlight that the timeshare resale market may not be sufficiently robust to use as the basis of an appraisal for ad valorem valuation.²⁰

The properties in *Grande Vista*, *Cypress Palms*, and *Star Island*, were all found by the property appraiser to have a resale market that was insufficient to produce an adequate number of resales for valuation purposes. For example, in *Grande Vista*, the property appraiser's representative testified on a retrospective analysis performed of the property that, "66.7 percent of the 2017 owner-to-owner resales of unit weeks ... transacted for documentary stamps of \$100, which reflect a transfer of ownership for no consideration."²¹ In addition, the volume of developer sales, in terms of dollars transacted, made up 91.4 percent of the market.²²

Consequently, the property appraisers deducted from the original purchase price the usual and reasonable fees and costs of the sale. The property appraisers prevailed in all three appeals.

¹⁹ *Id.* at 32.

²⁰ See *Grande Vista of Orlando Condo. Ass'n, Inc. v. Singh*, No. 2018-CA-013570-O (Fla. 9th Cir. 2023) (on file with the Senate Committee on Finance and Tax); *Cypress Palms Condo. Ass'n, Inc. v. Scarborough*, No. 2012-CA-1293-OC (Fla. 9th Cir. 2016) (on file with the Senate Committee on Finance and Tax); and *Star Island Vacation Ownership Ass'n, Inc. v. Scarborough*, No. 2016-CA-1006-OC (Fla. 9th Cir. 2019), *aff'd per curiam* 2021 WL 646806 (Fla. 5th DCA) (on file with the Senate Committee on Finance and Tax).

²¹ See *Grande Vista* (Fla. 9th Cir. 2023), at 17.

²² *Id.* at 18.

The resale valuation and the original purchase price valuation may produce significantly different results. In these court cases, the resale price valuation method resulted in values that were between 75 percent and 40 percent lower than the purchase price method.²³

The Department of Revenue’s bill analysis indicates that the statement, “[t]his methodology meets the requirement of just valuation of all real estate located in this state, including timeshare units, as recognized by and provided in s. 4, Art. VII of the State Constitution,” could create “very significant difficulties in [tax] administration because it appears to reverse and/or potentially contradict the just value requirements outlined in s. 194.301 F.S.”²⁴

VIII. Statutes Affected:

This bill substantially amends section 192.037 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.

²³ See *Grande Vista*, (Fla. 9th Cir. 2023), *Cypress Palms*, (Fla. 9th Cir. 2016), and *Star Island*, (Fla. 9th Cir. 2019).

²⁴ Department of Revenue, *2024 Agency Legislative Bill Analysis of SB 886*, Feb. 23, 2024 (on file with the Senate Committee on Finance and Tax).

By Senator Gruters

22-01359-24

2024886__

1 A bill to be entitled
 2 An act relating to valuation of timeshare units;
 3 amending s. 192.037, F.S.; specifying the methodology
 4 by which certain timeshare units must be valued in
 5 certain tax appeals; providing that the methodology
 6 meets the constitutional mandate for just valuation;
 7 authorizing a taxpayer to submit certain information
 8 for a specified purpose; providing an effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Present subsection (12) of section 192.037,
 13 Florida Statutes, is redesignated as subsection (13), and a new
 14 subsection (12) is added to that section, to read:

15 192.037 Fee timeshare real property; taxes and assessments;
 16 escrow.—

17 (12) In all tax appeals regarding timeshare units that are
 18 part of a timeshare development with more than 300 timeshare
 19 units, if the taxpayer asserts that there are an adequate number
 20 of resales to provide a basis for arriving at value conclusions,
 21 the number of resales must be considered adequate when a
 22 reasonable number of resales of timeshare units within the same
 23 timeshare development are provided by the taxpayer and supported
 24 by the most recent standards adopted by the Uniform Standards of
 25 Professional Appraisal Practice. This methodology meets the
 26 requirement of just valuation of all real estate located in this
 27 state, including timeshare units, as recognized by and provided
 28 in s. 4, Art. VII of the State Constitution. The taxpayer may
 29 submit the known and controlling resales of the properties sold

Page 1 of 2

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

22-01359-24

2024886__

30 to assist in arriving at value conclusions.

31 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

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 17, 2024

I respectfully request that **Senate Bill # 886**, relating to Valuation of Timeshare Units, be placed on the:

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

A handwritten signature in black ink that reads "Joe Gruters".

Senator Joe Gruters
Florida Senate, District 22

The Florida Senate

APPEARANCE RECORD

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

2.8.24

Meeting Date

886

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Albert Balido

Phone 850 251 3440

Address 201 W Park Ave

Email

Street

Tall FL 32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[X] 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:

Fla Assoc. of Property Appraisers

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.

5-001 (08/10/2021)

APPEARANCE RECORD

2/8/24

Meeting Date

886

Bill Number or Topic

Finance + Tax

Committee

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

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-219-0220

Address 1828 Riggins Rd
Street

Email llevy@levylawtax.com

Tallahassee
City

FL
State

32308
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:

Property Appraisers' Assn of Fla.

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

APPEARANCE RECORD

2/8/2024

Meeting Date

886

Bill Number or Topic

Finance + Tax

Committee

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

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.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

2-8-24

Meeting Date

886

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name

Scott Howat

Phone

407 317 3200

Address

445 W. Amelia St

Email

scott.howat@ocps.net

Street

Orlando

FL

32801

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:

OCPS

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](https://www.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 Finance and Tax

BILL: SB 1004

INTRODUCER: Senators Torres and Pizzo

SUBJECT: Tax Exemptions for Disabled Ex-servicemembers

DATE: February 7, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 1004 increases 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.

The Revenue Estimating Conference determined that the bill will reduce local government revenue by \$12.9 million beginning in Fiscal Year 2024-2025. See Section V., Fiscal Impact Statement.

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 property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property 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

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* ss. 192.001(2) and (16), F.S.

November of each year based on the previous January 1 valuation and full payment is due by March 31 of the following year.⁴

The Florida Constitution prohibits the state from levying ad valorem taxes⁵ and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.⁶

Property Tax Exemptions and Discounts for Veterans

The Florida Constitution provides several property tax exemptions and discounts for disabled veterans and their surviving spouses. These include:

- A veteran with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead.⁷
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead.⁸ Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.⁹
- The unremarried surviving spouse of a veteran who died while on active duty is entitled to a complete exemption for property owned and used as a homestead if the veteran was a permanent resident of Florida on the day he or she died.¹⁰
- Certain combat-disabled veterans who are age 65 or older are entitled to a discount on their homestead property taxes.¹¹ The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.¹² The discount is applied as a reduction to the taxable value of the homestead property.¹³

Ad Valorem Tax Exemption for Disabled Ex-Servicemembers

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 minimum of \$500.¹⁴ 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.

⁴ Sections 197.162 and 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. 29, 2024).

⁵ FLA. CONST. art. VII, s. 1(a).

⁶ *See* FLA. CONST. art. VII, s. 4.

⁷ FLA. CONST. art. VII, s. 3(b); s. 196.081, F.S.

⁸ FLA. CONST. art. VII, s. 3(b); s. 196.091(1), F.S.

⁹ Section 196.091(3), F.S.

¹⁰ FLA. CONST. art. VII, s. 6(f); s. 196.081(4) F.S.

¹¹ FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

¹² Section 196.082(2), F.S.

¹³ Section 196.082(6), F.S.

¹⁴ FLA. CONST. art. VII, s. 3(b).

Section 196.24, F.S.,¹⁵ provides a \$5,000 property tax exemption to any resident ex-servicemember¹⁶ 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.¹⁷ This exemption is extended to an unmarried surviving spouse of a disabled ex-servicemember.¹⁸

III. Effect of Proposed Changes:

The bill amends s. 196.24, F.S., to increase 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.

The bill takes effect July 1, 2024.

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. The mandate requirement does not apply to laws having an insignificant impact,¹⁹ which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.

The Revenue Estimating Conference determined that the bill will reduce local government revenue by \$12.9 million beginning in Fiscal Year 2024-2025.²⁰ Therefore, this bill may be a mandate subject to the requirements of Art. VII, s. 18(b) of the Florida Constitution.

¹⁵ This statutory provision was created by ch. 69-55, L.O.F. 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."

¹⁶ 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.

¹⁷ 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 Jan. 30, 2024).

¹⁸ Section 196.24(1), F.S.

¹⁹ 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. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 31, 2024).

²⁰ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: SB 1004 & SB 727*, 209-211, (Jan. 26, 2024), available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/impact0126.pdf (last visited Feb. 5, 2024).

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.

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

The Revenue Estimating Conference determined that the bill will reduce local government revenue by \$12.9 million beginning in Fiscal Year 2024-2025.²¹

B. Private Sector Impact:

Citizens receiving the tax exemption will benefit from its increased value.

C. Government Sector Impact:

Local governments will see negative fiscal impact from increasing tax exemptions.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 196.24 of the Florida Statutes.

²¹ *Id.*

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 Senator Torres

25-01489-24

20241004__

1 A bill to be entitled
2 An act relating to tax exemptions for disabled ex-
3 servicemembers; amending s. 196.24, F.S.; revising the
4 amount of a certain exemption related to disabled ex-
5 servicemembers; providing applicability; providing an
6 effective date.

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

10 Section 1. Subsection (1) of section 196.24, Florida
11 Statutes, is amended to read:

12 196.24 Exemption for disabled ex-servicemember or surviving
13 spouse; evidence of disability.-

14 (1) Any ex-servicemember, as defined in s. 196.012, who is
15 a bona fide resident of the state, who was discharged under
16 honorable conditions, and who has been disabled to a degree of
17 10 percent or more by misfortune or while serving during a
18 period of wartime service as defined in s. 1.01(14) is entitled
19 to the exemption from taxation provided for in s. 3(b), Art. VII
20 of the State Constitution as provided in this section. Property
21 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from
22 taxation. The production by him or her of a certificate of
23 disability from the United States Government or the United
24 States Department of Veterans Affairs or its predecessor before
25 the property appraiser of the county wherein the ex-
26 servicemember's property lies is prima facie evidence of the
27 fact that he or she is entitled to the exemption. The
28 unremarried surviving spouse of such a disabled ex-servicemember
29 is also entitled to the exemption.

Page 1 of 2

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

25-01489-24

20241004__

30 Section 2. The amendment made by this act first applies to
31 the 2025 ad valorem tax roll.

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

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 29, 2024

I respectfully request that **Senate Bill #1004**, relating to Tax Exemptions for Disabled Ex-servicemembers, be placed on the:

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

A handwritten signature in black ink, appearing to read "Victor M. Torres, Jr.", written over a horizontal line.

Senator Victor M. Torres, Jr.
Florida Senate, District 25

The Florida Senate
APPEARANCE RECORD

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

2-8-24

Meeting Date

Finance & Tax

Committee

1004

Bill Number or Topic

Amendment Barcode (if applicable)

Name Albert Balido

Phone 8502513440

Address 201 W Park Dr

Email

Street

Tall FL 32301

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:

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

Fla Assoc of Property Appraisers

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S-001 (08/10/2021)

2/8/2024

Meeting Date

FINANCE & TAX

Committee

The Florida Senate

APPEARANCE RECORD

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SB 1004

Bill Number or Topic

Amendment Barcode (if applicable)

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Street
TALLAHASSEE FL 32399

City

State

Zip

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

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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 Finance and Tax

BILL: CS/SB 1322

INTRODUCER: Finance and Tax Committee and Senator Ingoglia

SUBJECT: Millage Rates

DATE: February 12, 2024

REVISED: _____

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

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1322 provides that a taxing authority may not increase a previous millage rate unless approved by a two-thirds vote of the membership of the governing body of the taxing authority, unless a higher vote threshold is already required.

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 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).

within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."³

Local governments, including counties, school districts, and municipalities, have the constitutional authority to levy ad valorem taxes. Special districts may also be given this authority by law.⁴

County, Municipal, Special District, and School Millage

Governing bodies of counties, municipalities, and other taxing authorities are responsible for determining the millage (tax) rate for the real property for which they are levying the tax.⁵ The millage rate is the amount of property tax charged per \$1,000 of taxable property value.⁶ County and municipal millages are set forth in four categories:

- General county and municipal nonvoted millage set by the respective governing body;
- County and municipal debt service millage necessary to pay for debt service as authorized by a vote of the electors;
- County and municipal voted millage set by the respective governing body as authorized by a vote of the electors; and
- County and municipal dependent special district millage.⁷

County and municipality ad valorem millage is limited to 10 mills, except as approved by voters.⁸ County and municipal millage may be increased beyond 10 mills for periods not exceeding 2 years, provided such levy has been approved by majority vote of the qualified electors in the county or municipality voting in an election called by the governing body for that purpose.⁹ The referendum to levy voted millage above 10 mills must specify the amount of millage sought to be levied and the purpose for which the proceeds will be expended.¹⁰

Special district millage rate limitations are specified by the Florida Constitution and in statute, and in the case of dependent special districts, are also contingent on the millage of its governing body. Independent special districts are limited to millage levies authorized by general law and approved by a vote of electors, except for water management districts.¹¹ Article VII, Section 9 of the Florida Constitution prescribes maximum millage rates for water management districts¹² and additional limits on water management districts are imposed by statute.¹³ Dependent special

³ See ss. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art VII, s. 9.

⁵ Section 200.065, F.S.

⁶ Florida Department of Revenue, A Florida Homeowner's Guide: Millage, *available at* https://floridarevenue.com/property/Documents/homeowner_guide_millage.pdf (last visited Feb. 2, 2024).

⁷ Section 200.001(1) and (2), F.S.

⁸ FLA. CONST. art VII, s. 9; sections 200.071 and 200.081, F.S.

⁹ FLA. CONST. art VII, s. 9; sections 200.091 and 200.101, F.S.

¹⁰ Section 200.091, F.S.

¹¹ Section 200.01(4), F.S.

¹² The constitutional limit for the Northwest Florida Water Management District is 0.05 mill, while the others are subject to a constitutional limit of 1.0 mill.

¹³ Section 373.503(3)(a), F.S. As specified in s. 373.503(3)(a), the maximum total millages for the districts are: Northwest Florida WMD: 0.05 mill; Suwannee River WMD: 0.75 mill; St. Johns River WMD: 0.6 mill; Southwest Florida WMD: 1.0 mill; South Florida WMD: 0.80 mill.

district millage, when added to the millage of the governing body to which it is dependent, may not exceed the maximum millage for its respective governing body.¹⁴

In order to receive funds under the Florida Education Finance Program (FEFP) for the operation of schools, a district school board must levy the millage¹⁵ set for its required local effort from property taxes.¹⁶ A school district's millage rate may not exceed the amount certified by the commissioner as the minimum millage rate necessary to provide the district required local effort for the current year.¹⁷

In addition to the required local effort, each school district may levy a discretionary nonvoted current operating millage.¹⁸ The Legislature prescribes annually in the General Appropriations Act the maximum amount of millage a district may levy. For the 2023-2024 Fiscal Year, the Legislature set a maximum levy of 0.748 mills.¹⁹

In addition to the maximum discretionary levy of nonvoted current operating millage, a school board may also levy no more than 1.5 mills for charter schools and for district schools to fund:²⁰

- New construction, remodeling projects, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.
- Maintenance, renovation, and repair of existing school plants or of leased facilities to correct deficiencies.
- The purchase, lease-purchase, or lease of school buses.
- The purchase, lease-purchase, or lease of new and replacement equipment, including computer and device hardware and enterprise resource software.
- Lease and lease-purchase agreements for educational facilities.
- Costs related to compliance with state and federal environmental requirements.
- Costs of opening day collection for the library media center of a new school.
- Costs of school buses when a school district contracts with a private entity to provide transportation services.
- Specified loans.
- Salaries and benefits for employees whose duties support the listed funded activities.

Method of Fixing Millage

After the property appraiser assesses all property in a jurisdiction, the property appraiser certifies to the governing board of the jurisdiction the taxable value of the property within the jurisdiction

¹⁴ Section 200.01(8)(d).

¹⁵ Section 200.001(3)(a)-(e), F.S. School millage is composed of five categories: nonvoted required school operating millage, nonvoted discretionary school operating millage, voted district school operating millage, nonvoted district school capital improvement millage, and voted district school debt service millage.

¹⁶ Section 1011.71(1), F.S.

¹⁷ *Id.* The state average millage was set at 3.262; for the 67 school districts, the certified required millage varied from 3.319 mills (Miami Dade County) to 1.184 mills (Monroe County). See Florida Senate and Florida House of Representatives, 23 *Funding for Florida School Districts*, at 1 & 30, available at https://www.flsenate.gov/PublishedContent/Session/2023/Conference/7/RelatedDocument/FEFP%205-2-23_1185.pdf (last visited Feb. 9, 2024).

¹⁸ Section 1011.71(1), F.S.

¹⁹ Specific Appropriation 80, s. 2, ch. 2023-239, Laws of Fla.

²⁰ Section 1011.71(2)(a)-(k), F.S.

of the taxing authority.²¹ The form that the property appraiser uses for providing each taxing authority the certified value must also include instructions to allow the taxing authority to compute what is referred to as the “rolled-back rate.”²² The rolled-back rate is the millage rate that would provide the same ad valorem tax revenue for each taxing authority as what was raised the previous year, minus certain adjustments to value.²³

The taxing authority must prepare a tentative budget and compute the millage rate necessary to fund the tentative budget.²⁴ The taxing authority gives public notice and holds hearings regarding a proposed millage rate, and ultimately adopts a proposed millage rate.²⁵ If the proposed millage exceeds the rolled-back rate, additional notices related to proposed tax increases are required.²⁶

Maximum Millage Rate

In 2007, the Legislature restricted the ad valorem tax levies of counties, municipalities, dependent and independent special districts, and municipal service taxing units, and set a maximum rate which could be levied based on then-current revenues.²⁷ This maximum millage rate is a different rolled-back rate calculated by increasing the previous year’s maximum millage rate through a formula based on the growth of per capita Florida personal income.²⁸ A millage rate up to this maximum rate, or the previous year’s adopted millage rate if higher, may be enacted by simple majority. By super-majority, a taxing authority may levy millage not exceeding 110 percent of this rate; and a higher rate may be authorized either by unanimous vote, three quarters’ vote if the governing body has nine or more members, or if approved by referendum.²⁹

III. Effect of Proposed Changes:

The bill amends s. 200.065, F.S., to provide that in each fiscal year and except when a higher vote threshold is already required, the previous millage rate may only be increased if approved by a two-thirds vote of the membership of the governing body of the taxing authority.

When increasing the millage rate beyond the rolled-back rate based on the previous year’s maximum millage rate, a county, municipality, or independent special district must work through the procedures for a proposed millage rate provided in statute, and ultimately levy millage by

²¹ Section 200.065(1), F.S.

²² *Id.*

²³ *Id.* The calculation requires excluding value attributable to “new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year’s total taxable value, and any dedicated increment value” when determining the millage rate that will provide the same revenue as was levied the previous year and subtracting any amount paid or applied due to obligations measured by the dedicated increment value. *Id.* “Dedicated increment value” refers to the proportion of the increase in taxable value used to determine amounts to be paid for tax increment financing. Section 200.001(8)(h).

²⁴ Section 200.065(2), F.S.

²⁵ For precise notice, hearing, and advertisement requirements, see s. 200.065(2) and (3), F.S.

²⁶ Section 200.065(3), F.S.

²⁷ Chapter 2007-321, Laws of Fla.

²⁸ Section 200.065(5), F.S.

²⁹ *Id.*

resolution or ordinance. The adoption by a county, municipality, or independent special district governing body of any rate higher than the rolled-back rate based on last year's maximum millage rate currently requires a super-majority vote threshold.

This bill would require a two-thirds vote of the membership of the governing body of any taxing authority to increase any millage rate higher than the previous rate, unless a unanimous or 3/4 vote is already required.

The bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

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 state taxes or fees. Therefore, the requirements of Art. VII, s. 19 of the State 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:**

The bill may create certain scenarios where a local government must revise its budget downward due to inability to raise millage rates.

VI. **Technical Deficiencies:**

None.

VII. **Related Issues:**

Subsection (15) of s. 200.065 states that “[t]he provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes” This language would be inclusive of district school boards, thus likely applying the 2/3 vote requirement to any millage rate increase voted on by district school boards. However, to receive its allocation of state funds, each district school board is required to levy the millage set for its required local effort (RLE) after the Legislature sets the amount of RLE during the state budgeting process and the Florida Commissioner of Education certifies the district local effort millage rates. If a board’s millage rate for RLE specified by the Legislature and certified by the Commissioner is higher than the millage rate for the previous year, the 2/3 vote requirement for the district school board would likely be triggered. If the vote fails to meet the super majority vote requirement proposed by this bill, that district would not receive its annual allocation of state funds.

VIII. **Statutes Affected:**

This bill substantially amends section 200.065 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 by Finance and Tax on February 8, 2024:

The committee substitute provides an exception to the 2/3 vote requirement on millage rate increases to maintain the requirement for higher vote thresholds when adopting rates in excess of 110% of the rolled-back rate based on last year’s maximum millage rate.

B. **Amendments:**

None.



479470

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/08/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Ingoglia) recommended the following:

Senate Amendment (with title amendment)

Delete line 13

and insert:

(c) Except as provided in subparagraph (a)2., the previous millage rate may only be increased if

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

And the title is amended as follows:

Delete lines 3 - 4



11 and insert:
12 F.S.; prohibiting certain increases in the millage
13 rate from going into effect until it has been approved
14 by a

By Senator Ingoglia

11-01092-24

20241322__

1 A bill to be entitled
 2 An act relating to millage rates; amending s. 200.065,
 3 F.S.; prohibiting any increase in the millage rate
 4 from going into effect until it has been approved by a
 5 specified vote; providing an effective date.
 6
 7 Be It Enacted by the Legislature of the State of Florida:
 8
 9 Section 1. Paragraph (c) is added to subsection (5) of
 10 section 200.065, Florida Statutes, to read:
 11 200.065 Method of fixing millage.—
 12 (5) In each fiscal year:
 13 (c) The previous millage rate may only be increased if
 14 approved by a two-thirds vote of the membership of the governing
 15 body of the county, municipality, or independent district.
 16
 17 Any unit of government operating under a home rule charter
 18 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 19 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 20 State Constitution, which is granted the authority in the State
 21 Constitution to exercise all the powers conferred now or
 22 hereafter by general law upon municipalities and which exercises
 23 such powers in the unincorporated area shall be recognized as a
 24 municipality under this subsection. For a downtown development
 25 authority established before the effective date of the State
 26 Constitution which has a millage that must be approved by a
 27 municipality, the governing body of that municipality shall be
 28 considered the governing body of the downtown development
 29 authority for purposes of this subsection.

Page 1 of 2

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

11-01092-24

20241322__

30 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

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2/8/24

Meeting Date

1322

Bill Number or Topic

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name Charles Chapman

Phone 863-234-0983

Address 301 S. Bronough ST
Street

Email cchapman@flcities.com

Tallahassee

City

FL

State

32301

Zip

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

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Florida League of Cities

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2/8/2024

Meeting Date

1322

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name

Bob McKee

Phone

(850) 922-4300

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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:

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I am a registered lobbyist, representing:

Florida Assoc of Counties

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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 Finance and Tax

BILL: SB 1748

INTRODUCER: Senator Brodeur

SUBJECT: Tourist Development Tax

DATE: February 7, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Renner</u>	<u>McKay</u>	<u>CM</u>	Favorable
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 1748 prohibits a tourist development council’s plan for tourist development, which is required for levying the original 1 or 2 percent tourist development tax, from allocating more than 25 percent of the tax revenue received for a fiscal year to fund an individual project unless the governing board of the county approves the use by a supermajority vote.

The bill takes effect July 1, 2024.

II. Present Situation:

Tourist Development Taxes

Pursuant to the Local Option Tourist Development Act,¹ counties are authorized to levy five separate taxes on transient rental² 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.³
- 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.⁴

¹ Section 125.0104, F.S.

² 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.

³ Section 125.0104(3)(c), F.S. All 67 of Florida’s counties are eligible to levy this tax, but only 62 counties have done so, all at a rate of 2 percent. Office of Economic and Demographic Research (EDR), *2024 Local Option Tourist Tax Rates*, available at: <http://edr.state.fl.us/Content/local-government/data/county-municipal/2024LOTTRates.pdf> (last visited Jan 30, 2024). These counties are estimated to realize \$587 million in revenue from these taxes in the 2024-2025 state fiscal year. EDR *2023 Florida Tax Handbook*, p. 289, available at: <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Jan. 30, 2024).

⁴ Section 125.0104(3)(d), F.S. Fifty-six of the eligible 59 counties levy this tax, with an estimated 2024-2025 state fiscal year collection of \$257 million in revenue. EDR *2023 Florida Tax Handbook*, *supra* note 3 at p. 293.

- A high tourism impact tax may be levied at an additional 1 percent.⁵
- A professional sports franchise facility tax may be levied up to an additional 1 percent.⁶
- 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.⁷

TDT Process

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 tourist development council makes recommendations to the county governing board for the effective operation of special projects or for uses of the TDT revenue.⁸

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.⁹ 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; and
- 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.¹⁰

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.¹¹ The ordinance must be approved by a countywide referendum held at a general election.¹² 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.¹³

TDT Uses

The revenues derived from TDTs may be used for:¹⁴

⁵ Section 125.0104(3)(m), F.S. Ten of the 14 eligible counties levy this tax with an estimated 2024-2025 state fiscal collection of \$163 million in revenue. EDR 2023 *Florida Tax Handbook*, *supra* note 3 at p. 300.

⁶ 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. Forty-six of the 67 counties levy this additional tax, with an estimated 2024-2025 state fiscal year collection of \$261 million in revenue. EDR 2023 *Florida Tax Handbook*, *supra* note 3 at p. 297.

⁷ Section 125.0104(3)(n), F.S. Thirty-six of the eligible 65 counties levy the additional professional sports franchise facility tax, with an estimated 2024-2025 state fiscal year collection of \$228 million in revenue. EDR 2023 *Florida Tax Handbook*, *supra* note 3 at p. 303.

⁸ Section 125.0104(4)(e), F.S.

⁹ 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.

¹⁰ *Id.*

¹¹ Section 125.0104(4)(d), F.S.

¹² Sections 125.0104(4)(a) and (6), F.S.

¹³ Section 125.0104(4)(d), F.S.

¹⁴ Section 125.0104(5), F.S.

- 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.¹⁵ 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.¹⁶
- If certain requirements are met, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities¹⁷ if the public facilities are needed to increase tourist-related business activities and are recommended by the county tourist development council.¹⁸
- 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.¹⁹

III. Effect of Proposed Changes:

The bill amends s. 125.0104(4), F.S., to prohibit a tourist development plan, which is required for levying the original 1 or 2 percent TDT, from allocating more than 25 percent of the tax revenue received for a fiscal year to fund an individual project unless the governing board of the county approves the use by a supermajority vote.

The bill takes effect July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18 of the Florida Constitution requires a two-thirds vote of the membership of each house of the Legislature to pass legislation requiring counties and

¹⁵ 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.

¹⁶ Section 125.0104(5)(b), F.S.

¹⁷ 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.

¹⁸ Section 125.0104(5)(a)6., F.S.

¹⁹ Section 125.0104(5)(c), F.S.

municipalities to spend funds, limiting their ability to raise revenue, or reducing the percentage of a state tax shared with them. 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 Article VII, section 18 of the Florida Constitution. Therefore, the provisions of Article VII, section 18 of the Florida Constitution do 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:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 125.0104 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 Senator Brodeur

10-00727-24

20241748__

1 A bill to be entitled
 2 An act relating to tourist development tax; amending
 3 s. 125.0104, F.S.; prohibiting a plan for tourist
 4 development from allocating more than a certain
 5 percentage of the tax revenue to an individual project
 6 unless the governing board of the county approves such
 7 use by supermajority vote; providing an effective
 8 date.
 9
 10 Be It Enacted by the Legislature of the State of Florida:
 11
 12 Section 1. Paragraph (c) of subsection (4) of section
 13 125.0104, Florida Statutes, is amended to read:
 14 125.0104 Tourist development tax; procedure for levying;
 15 authorized uses; referendum; enforcement.—
 16 (4) ORDINANCE LEVY TAX; PROCEDURE.—
 17 (c) Before a referendum to enact or renew the ordinance
 18 levying and imposing the tax, the county tourist development
 19 council shall prepare and submit to the governing board of the
 20 county for its approval a plan for tourist development. The plan
 21 shall set forth the anticipated net tourist development tax
 22 revenue to be derived by the county for the 24 months following
 23 the levy of the tax; the tax district in which the enactment or
 24 renewal of the ordinance levying and imposing the tourist
 25 development tax is proposed; and a list, in the order of
 26 priority, of the proposed uses of the tax revenue by specific
 27 project or special use as the same are authorized under
 28 subsection (5). The plan shall include the approximate cost or
 29 expense allocation for each specific project or special use. The

Page 1 of 2

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

10-00727-24

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30 plan may not allocate more than 25 percent of the tax revenue
 31 received for a fiscal year to fund an individual project unless
 32 the governing board of the county approves such use by
 33 supermajority vote.
 34 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:

Appropriations Committee on Agriculture,
Environment, and General Government, *Chair*
Health Policy, *Vice Chair*
Appropriations
Appropriations Committee on Health
and Human Services
Children, Families, and Elder Affairs
Community Affairs
Regulated Industries
Rules

JOINT COMMITTEE:

Joint Legislative Auditing Committee

SENATOR JASON BRODEUR

10th District

January 24, 2024

The Honorable Blaise Ingoglia
Chair, Committee on Finance and Tax
310 Senate Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Ingoglia,

I respectfully request that **Senate Bill 1748, Tourist Development Tax**, be placed on the agenda of the Finance and Tax Committee meeting to be considered at your earliest convenience.

If you have any questions or concerns, please do not hesitate to reach out to me or my office.

Sincerely,

A handwritten signature in black ink that reads "Jason Brodeur".

Senator Jason Brodeur – District 10

CC: Azhar Khan – Staff Director
Stephanie Bell-Parke – Committee Administrative Assistant

REPLY TO:

- 110 Timberlachen Circle, Suite 1012, Lake Mary, Florida 32746 (407) 333-1802
- 405 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5010

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

SENATOR JOE GRUTERS

22nd District

COMMITTEES:

Regulated Industries, *Chair*
Appropriations
Appropriations Committee on Agriculture,
Environment, and General Government
Appropriations Committee on Health
and Human Services
Commerce and Tourism
Community Affairs
Transportation

SELECT COMMITTEE:

Select Committee on Resiliency

JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight,
Alternating Chair

February 7, 2024

Chair Ingoglia
215 Knott Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Chair Ingoglia

I would like to request an excused absence from the Finance and Tax scheduled on Thursday, February 8, 2024 due to illness.

Thank you for your consideration of this request.

Regards,

A handwritten signature in black ink that reads "Joe Gruters".

Joe Gruters

REPLY TO:

- 381 Interstate Boulevard, Sarasota, Florida 34240 (941) 378-6309
- 316 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5022

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

CourtSmart Tag Report

Room: SB 37
Caption: Senate Committee on Finance and Tax

Case No.:

Type:
Judge:

Started: 2/8/2024 10:47:44 AM

Ends: 2/8/2024 11:24:35 AM

Length: 00:36:52

10:47:48 AM Meeting called to order
10:47:52 AM Roll call
10:48:05 AM Quorum is present
10:48:19 AM SB 886 is Temporarily Postponed
10:48:27 AM Tab 3 SB 216 by Senator Hooper
10:48:41 AM Senator Hooper recognized to explain the bill
10:50:09 AM Public testimony recognized
10:50:25 AM Senator Hooper recognized to close the bill
10:50:33 AM Roll call
10:50:36 AM Reported favorably
10:50:48 AM Tab 8 SB 1748 by Senator Brodeur
10:50:55 AM Senator Brodeur recognized to explain the bill
10:51:43 AM Senator Berman recognized for question
10:52:00 AM Back and forth recognized
10:54:33 AM Senator Pizzo recognized for question
10:55:15 AM Senator Brodeur recognized to close the bill
10:55:29 AM Roll call
10:55:39 AM Reported favorably
10:55:57 AM Tab 4 CS/SB 820 by Senator Grall
10:56:08 AM Senator Grall recognized to explain the bill
10:56:38 AM Take up amendment barcode #807470
10:56:53 AM Amendment adopted
10:56:55 AM Senator Pizzo recognized for question on bill as amended
10:58:28 AM Back and forth
11:00:23 AM Public testimony recognized
11:00:58 AM Senator Grall recognized to close the bill as amended
11:01:09 AM Roll call
11:01:12 AM Reported favorably
11:01:27 AM Tab 1 CS/SB 58 by CM, Senator Stewart
11:01:36 AM Senator Stewart recognized to explain the bill
11:03:20 AM Take up amendment barcode #796324
11:03:28 AM Senator Stewart recognized to explain the amendment
11:04:05 AM Amendment adopted
11:04:08 AM Take up late filed amendment #715222
11:04:17 AM Amendment adopted
11:04:20 AM Senator Stewart recognized to explain the amendment
11:04:41 AM Senator Pizzo recognized for question
11:05:13 AM Senator Stewart recognized to close the bill as amended
11:05:21 AM Roll call
11:05:33 AM Reported favorably
11:05:43 AM Tab 6 SB 1004 by Senator Torres
11:05:49 AM Senator Torres recognized to explain the bill
11:06:20 AM Public testimony recognized
11:06:37 AM Senator Torres recognized to close the bill
11:06:43 AM Roll call
11:06:45 AM Reported favorably
11:06:58 AM Tab 2 CS/SB 172 by Senator Polsky
11:07:10 AM Senator Polsky recognized to explain the bill
11:08:00 AM Take up amendment barcode #237964
11:08:05 AM Senator Polsky recognized to explain the amendment
11:08:27 AM Amendment adopted
11:08:35 AM Public testimony recognized

11:08:44 AM Senator Polsky recognized to close on the bill as amended
11:08:53 AM Roll call
11:09:09 AM Reported favorably
11:09:12 AM Chair Ingoglia passes gavel to Senator Hutson
11:09:22 AM Tab 7 SB 1322 by Senator Ingoglia
11:09:27 AM Senator Ingoglia recognized to explain the bill
11:09:53 AM Take up amendment barcode #479470
11:10:04 AM Senator Ingoglia recognized to explain the amendment
11:10:27 AM Amendment adopted
11:10:33 AM Senator Berman recognized for question on the bill as amended
11:10:46 AM Back and forth recognized
11:12:15 AM Senator Pizzo recognized for question on the bill as amended
11:12:24 AM Back and forth recognized
11:14:20 AM Public testimony from Bob McKee, FL Association of Counties
11:18:10 AM Senator Pizzo recognized for question
11:18:17 AM Back and forth recognized
11:20:20 AM Public testimony recognized
11:20:26 AM Senator Pizzo recognized for debate on the bill as amended
11:21:33 AM Senator Ingoglia recognized to close on the bill as amended
11:23:24 AM Roll call
11:23:40 AM Reported favorably
11:23:47 AM Gavel passed back to Chair Ingoglia
11:23:57 AM Senator Rodriguez votes in the affirmative for SB 216, 1748, 820, 58, 1004, 172
11:24:18 AM Senator Hutson moves that we adjourn
11:24:26 AM Meeting adjourned