

Tab 1	CS/SB 502 by JU, Wright ; Compare to CS/H 00351 Concurrent Legislative Jurisdiction over United States Military Installations
Tab 2	SB 1182 by Jones ; Similar to H 01041 Business Development Incentives for Veterans and Military Spouses
Tab 3	SB 1514 by Burgess ; Similar to H 01179 Public Records and Meetings/Space Florida

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

**MILITARY AND VETERANS AFFAIRS, SPACE, AND
DOMESTIC SECURITY**
Senator Wright, Chair
Senator Truenow, Vice Chair

MEETING DATE: Monday, February 2, 2026

TIME: 3:30—5:30 p.m.

PLACE: 301 Senate Building

MEMBERS: Senator Wright, Chair; Senator Truenow, Vice Chair; Senators Burgess, Jones, and Sharief

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 502 Judiciary / Wright (Compare CS/H 351)	<p>Concurrent Legislative Jurisdiction over United States Military Installations; Accepting concurrent legislative jurisdiction with the United States over delinquency matters on United States military installations if such matters meet certain criteria; establishing circuit court jurisdiction over such matters, etc.</p> <p>JU 01/20/2026 Fav/CS MS 02/02/2026 Favorable RC</p>	Favorable Yea 5 Nays 0
2	SB 1182 Jones (Similar H 1041)	<p>Business Development Incentives for Veterans and Military Spouses; Creating the "Florida Veterans and Military Spouses Business Development Act"; requiring the Department of State to waive specified fees for certain businesses; providing eligibility and registration requirements for such waivers; providing tax exemptions for certain businesses; providing eligibility requirements for such exemptions; requiring the Department of Revenue to establish procedures for claiming such exemptions, etc.</p> <p>MS 02/02/2026 Temporarily Postponed FT AP</p>	Temporarily Postponed
3	SB 1514 Burgess (Similar H 1179)	<p>Public Records and Meetings/Space Florida; Providing an exemption from public records requirements for information held by Space Florida which is a trade secret; providing that portions of meetings of Space Florida's board of directors during which such confidential and exempt information is discussed are closed to the public and exempt from public meetings requirements; providing an exemption from public records requirements for records generated during closed portions of such meetings; providing for legislative review and repeal of the exemptions; providing a statement of public necessity, etc.</p> <p>MS 02/02/2026 Favorable GO RC</p>	Favorable Yea 5 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Military and Veterans Affairs, Space, and Domestic Security

Monday, February 2, 2026, 3:30—5:30 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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 Military and Veterans Affairs, Space, and Domestic Security

BILL: CS/SB 502

INTRODUCER: Judiciary Committee and Senator Wright

SUBJECT: Concurrent Legislative Jurisdiction over United States Military Installations

DATE: January 30, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Collazo	Cibula	JU	Fav/CS
2. Proctor	Proctor	MS	Favorable
3. _____	_____	RC	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 502 accepts, and under certain conditions requires, the state to exercise concurrent legislative jurisdiction over delinquency matters on U.S. military installations in the state.

The bill establishes a procedure in statute for the federal government to relinquish exclusive legislative jurisdiction over U.S. military installations within the state and instead provide for concurrent (both federal and state) legislative jurisdiction over delinquency matters. If exclusive legislative jurisdiction is relinquished as provided in the bill, the state will have concurrent legislative jurisdiction over delinquency matters with the U.S. over any U.S. military installation under the control of the U.S. and located in the state.

Without concurrent legislative jurisdiction, juvenile misconduct, which includes problematic sexual conduct in children and youth, is adjudicated in the federal court system. However, the federal court system lacks suitable services for juveniles and often tries them as adults. Concurrent legislative jurisdiction would give juveniles living on military installations access to the state juvenile justice system and its resources, which may provide better prospects for their rehabilitation.

The bill takes effect July 1, 2026.

II. Present Situation:

Federal Jurisdiction

The Federal Government is the single largest holder of real estate in the U.S.¹ Federal jurisdiction over properties owned by the Federal Government does not arise by virtue of ownership but is instead defined by the jurisdictional status of the property.² Federal properties can be categorized in one of three ways for purposes of federal jurisdiction:

- Exclusive jurisdiction.
- Concurrent jurisdiction.
- Proprietary jurisdiction.

Exclusive legislative jurisdiction applies to land areas where the Federal Government possesses all of the authority of a state and where the state has not reserved the right to exercise its authority concurrently with the U.S., except the right to serve civil or criminal process in the area outside of the Federal Government's exclusive authority.³ Historically, the Federal Government either acquired exclusive legislative jurisdiction over territory through an agreement with the owning state or maintained it when a new state was formed.⁴ As military installations grew to accommodate more civilians, maintaining complete federal control became challenging.

Concurrent legislative jurisdiction provides a shared authority between state and federal governments, permitting authority to be shared and allowing for the enforcement of both federal and state laws, as well as the provision of both federal and state services.⁵

Concurrent jurisdiction may require one or two levels of effort from the host state, where the state:

- Establishes a new policy accepting concurrent jurisdiction to allow state authorities to intercede.
- Creates memorandums of understanding between the state and federal installations to dictate how and when the state will intercede.

Concurrent Juvenile Jurisdiction

Military installations subject to exclusive federal jurisdiction frequently address juvenile offenses through the federal court system, which lacks a juvenile justice system.⁶ Starting with the John S. McCain National Defense Authorization Act for Fiscal Year 2019, the Department of War (formerly known as the Department of Defense) has sought to establish concurrent jurisdiction

¹ U.S. Dept. of Justice, *Archives: Criminal Resource Manual*, “1630. Protection of Government Property – Real Property – 18 U.S.C. 7,” <https://www.justice.gov/archives/jm/criminal-resource-manual-1630-protection-government-property-real-property-18-usc-7> (last visited Jan. 27, 2026).

² See *id.* (citing *Adams v. United States*, 319 U.S 312 (1943)).

³ General Services Administration, *Federal Facilities Jurisdictional Status* (Aug. 28, 2007), available at <https://disposal.gsa.gov/resource/1531922197000/FederalFacilitiesJurisdictionalStatus> (last visited Jan. 27, 2026).

⁴ U.S. Dept. of Defense, *Best Practices: Concurrent Jurisdiction for Juvenile Offenses on Military Installations*, available at <https://download.militaryonesource.mil/StatePolicy/pdfs/2022/bestpractices-concurrentjurisdiction.pdf> (last visited Jan. 27, 2026).

⁵ *Id.*

⁶ *Id.*

with state governments to address juvenile justice issues.⁷ This policy intends to open the door to the state juvenile justice systems and resources, providing better prospects for rehabilitation tailored to juveniles. Without concurrent jurisdiction, juvenile misconduct, which includes problematic sexual conduct in children and youth, is adjudicated in the federal court system, which lacks suitable services for juveniles and often tries children as adults.⁸

III. Effect of Proposed Changes:

The bill establishes a procedure in statute⁹ for the federal government to relinquish exclusive legislative jurisdiction over U.S. military installations within the state and instead provide for concurrent (both federal and state) legislative jurisdiction over delinquency matters. If exclusive legislative jurisdiction is relinquished as provided in the bill, the state will have concurrent legislative jurisdiction over delinquency matters with the U.S. over any U.S. military installation under the control of the U.S. and located in the state.

Under the bill, the state accepts and must exercise concurrent legislative jurisdiction with the U.S. over matters involving a child who has allegedly violated a federal law on a U.S. military installation, but only if:

- The military installation is located within the boundaries of the state.
- The U.S. Attorney or the U.S. District Court for the applicable district in the state has waived exclusive jurisdiction.
- The violation of federal law is also a crime under state law.

If concurrent legislative jurisdiction has been established pursuant to the bill, the circuit court has exclusive original jurisdiction over the matter in accordance with chapter 985, F.S.¹⁰

The bill takes effect July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an 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:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the

⁷ U.S. Dept. of Defense, Military State Policy Source, *Concurrent Juvenile Jurisdiction*, <https://statepolicy.militaryonesource.mil/priorities/concurrent-juvenile-jurisdiction> (last visited Jan. 27, 2026).

⁸ *Concurrent Jurisdiction for Juvenile Offenses on Military Installations*, *supra* note 4.

⁹ The bill creates s. 250.0311, F.S., entitled “United States military installations; concurrent legislative jurisdiction.”

¹⁰ Chapter 985, F.S., governs juvenile justice in the state. Section 985.0301, F.S., grants the circuit court exclusive original jurisdiction over proceedings involving a child who is alleged to have committed either a delinquent act or violation of law or a noncriminal violation that has been assigned to juvenile court by law.

public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

None identified.

C. Government Sector Impact:

The bill may have an indeterminate negative impact on state expenditures to the extent adjudications are handled in the state court system instead of the federal court system. However, it is anticipated that the additional case load would be small and absorbed into the state court system's existing budget.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill creates section 250.0311 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.)

CS by Judiciary on January 20, 2026:

The committee substitute replaces the original bill with one that authorizes the state to accept and exercise concurrent legislative jurisdiction over delinquency matters only using a much simpler process not involving the Governor.

B. Amendments:

None.

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

By the Committee on Judiciary; and Senator Wright

590-02024-26

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1 A bill to be entitled
2 An act relating to concurrent legislative jurisdiction
3 over United States military installations; creating s.
4 250.0311, F.S.; accepting concurrent legislative
5 jurisdiction with the United States over delinquency
6 matters on United States military installations if
7 such matters meet certain criteria; establishing
8 circuit court jurisdiction over such matters;
9 providing an effective date.

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

12
13 Section 1. Section 250.0311, Florida Statutes, is created
14 to read:
15 250.0311 United States military installations; concurrent
16 legislative jurisdiction over delinquency matters.—
17 (1) This state accepts and shall exercise concurrent
18 legislative jurisdiction with the United States over matters
19 involving a child who has allegedly violated a federal law on a
20 United States military installation, but only if:
21 (a) The military installation is located within the
22 boundaries of this state.
23 (b) The United States Attorney or the United States
24 District Court for the applicable district in this state has
25 waived exclusive jurisdiction.
26 (c) The violation of federal law is also a crime under
27 state law.
28 (2) If concurrent legislative jurisdiction has been
29 established pursuant to subsection (1), the circuit court shall

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

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30 have exclusive original jurisdiction over the matter in
31 accordance with chapter 985.

32 Section 2. This act shall take effect July 1, 2026.

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

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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1182

INTRODUCER: Senator Jones

SUBJECT: Business Development Incentives for Veterans and Military Spouses

DATE: January 30, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Bellamy</u>	<u>Proctor</u>	<u>MS</u>	<u>Pre-meeting</u>
2. _____	_____	<u>FT</u>	_____
3. _____	_____	<u>AP</u>	_____

I. Summary:

SB 1182 creates s. 295.189, F.S., titled the “Florida Veterans and Military Spouses Business Development Act” (the Act).

The bill defines a “veteran-owned or military spouse-owned business” to mean a business domiciled in this state that: employs 200 or fewer permanent full-time employees; has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less; is organized to engage in commercial transactions; is at least 51 percent owned and operated by one or more veterans or military spouses; is managed by and daily business operations are controlled by one or more veterans or military spouses; and has a professional license, if required, in the name of a veteran or military spouse who owns the business entity.

The bill requires the Department of State (DOS) to waive all fees for eligible veteran-owned and military spouse-owned businesses newly created or relocated to this state from July 1, 2026, through June 30, 2031. The bill requires the Florida Department of Veterans’ Affairs (FDVA) and the DOS to ensure interagency cooperation and to develop rules to administer this section. The bill requires the FDVA to submit an annual report to the Governor, President of the Senate, and Speaker of the House of Representatives on certain statistics relating to the exemptions.

The bill provides a five-year state corporate income tax and state franchise tax exemption for 100 percent veteran-owned and military spouse-owned businesses after being in business for 5 years. For a business that is at least 51 percent veteran-owned or military spouse-owned, the 5-year tax exemption is available after being in business for seven years. The bill also provides a one-time sales tax exemption on equipment and supplies directly related to business operations. The exemptions apply for five years after the date on which the business is established in this state for eligible businesses that relocate to Florida.

The bill provides an effective date of July 1, 2026.

II. Present Situation:

Florida Department of State

The DOS is a state agency created in s. 20.10, F.S. The DOS is composed of six divisions: Elections, Historical Resources, Corporations, Library and Information Services, Arts and Culture, and Administration. The head of the DOS is the Secretary of State (Secretary). The Secretary is appointed by and serves at the pleasure of the Governor, subject to confirmation by the Senate. The Secretary performs functions conferred by the State Constitution and State law upon the custodian of state records.¹

The DOS is the state's central location responsible for receiving and maintaining several corporate records. Florida law requires certain documents to be filed with the Division of Corporations of the DOS for a business to be organized as a corporation, partnership, limited liability company (LLC), or other business/commercial entity. Business entities can file these documents and check their status online with the division. Among the filings received and maintained by the DOS, and the filing fee associated with them, are those identified in:

- Chapter 605, Florida Revised Limited Liability Company Act: LLCs file with the DOS a registration with their name, registered agent, and registered office location;²
- Chapter 607, Florida Business Corporation Act: corporations file their articles of incorporation, changes to their registered office or registered agent, and must file an annual report, among other documents;³ and
- Chapter 620, Partnership Laws: limited partnerships must file a certificate of limited partnership with the DOS containing the name of the limited partnership, the address, and the business address of each general partner⁴ as well as an annual report, among other documents.⁵ General partnerships must file a partnership registration statement and an annual report, among other documents.⁶

Filing fees vary. The following is a sampling of those fees:

DOS Filing Fees		
Filing articles of organization or articles of revocation of dissolution.	s. 605.0213(2), F.S.	\$ 100.00
Filing a certificate designating a registered agent.	s. 605.0213(7), F.S.	\$ 25.00
Articles of incorporation.	s. 607.0122(1), F.S.	\$ 35.00
Designation of and acceptance by registered agent.	s. 607.0122(5), F.S.	\$ 35.00
Articles of incorporation.	s. 617.0122(1), F.S.	\$ 35.00
Designation of and acceptance by registered agent.	s. 617.0122(5), F.S.	\$ 35.00
Filing an original certificate of limited partnership.	s. 620.1109(2), F.S.	\$ 965.00
Filing a certificate designating a registered agent.	s. 620.1109(8)(a), F.S.	\$ 35.00
Filing a partnership registration statement.	s. 620.81055(1)(a), F.S.	\$ 50.00

¹ Section 20.10(1), F.S.

² Sections 605.0112(5), 605.0113(4), and 605.0113(5), F.S. *See* s. 605.0206, F.S.

³ Sections 607.0203, 607.0502, and 607.1622, F.S. *See* s. 607.0120(9), F.S.

⁴ Sections 620.1109 and 620.1201(1)(a)–(e), F.S.

⁵ Section 620.1210, F.S.

⁶ Sections 620.8105 and 620.9003, F.S.

Businesses that relocate to Florida from another state or country do so through a process called “domestication.” Chapter 605, F.S., outlines the process of domestication for LLCs and ch. 607, F.S., outlines the process of domestication for corporations. In general, state-to-state domestication involves each state recognizing the domestication process and filing the appropriate paperwork to dissolve the business in one state and establish the business in the new state.

Florida Department of Revenue

The DOR is a state agency, the head of which is the Governor and Cabinet, that provides services to millions of individuals, businesses, and families, which administers three main programs: Child Support Program; General Tax Administration; and Property Tax Oversight.^{7,8} The DOR collects more than \$40 billion a year in taxes and fees annually and processes more than 9 million tax filings annually.⁹

General Overview of Sales and Use Tax

Florida levies a six percent tax on the sale or rental of most items of tangible personal property,¹⁰ admissions,¹¹ transient rentals,¹² and a limited number of services. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.¹³

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.¹⁴ A surtax applies to “all transactions … subject to the state tax … on sales, use, services, rentals, admissions, and other transactions ….”^{15,16}

Florida Corporate Income/Franchise Tax

Each year, the Florida Legislature must consider adopting the current Internal Revenue Code¹⁷ (IRC) to ensure that certain tax definitions and the calculation of adjusted federal income will be consistent between the IRC and the Florida Income Tax Code.¹⁸ In addition, the legislature adopts the IRC to utilize the well established body of federal law to the extent that it is not

⁷ Section 20.21(1), F.S.

⁸ Florida Department of Revenue, *Quick Facts about the Florida Department of Revenue*, available at https://floridarevenue.com/opengovt/Pages/quick_facts.aspx (last visited Jan. 14, 2026).

⁹ *Id.*

¹⁰ Section 212.05(1)(a), F.S.

¹¹ Section 212.04(1)(b), F.S.

¹² Section 212.03(1)(a), F.S.

¹³ Section 212.07(2), F.S.

¹⁴ Section 212.055, F.S.

¹⁵ Section 212.054(2)(a), F.S.

¹⁶ In counties with discretionary sales surtaxes, the combined county and school board rates vary from 0.5 to 2 percent. Two counties, Citrus and Collier, have no discretionary sales surtax levies. See FLA. DEP'T OF REVENUE, Form DR-15DSS, *Discretionary Sales Surtax Information for Calendar Year 2026* (rev. Nov. 2025), available at https://floridarevenue.com/Forms_library/current/dr15dss_26.pdf (last visited January 28, 2026).

¹⁷ Title 26, U.S.C.

¹⁸ Chapter 220, F.S.

inconsistent with Florida law.¹⁹ The Florida Legislature most recently updated its conformity to the IRC by adopting the IRC in effect as of January 1, 2025, through legislation enacted for the 2025 tax year.²⁰ This ensures Florida's corporate income tax code follows federal taxable income calculations, subject to specific state modifications like bonus depreciation, qualified improvement property placed in service on or after January 1, 2018, business meal expenses, and film, television, and live theatrical production expenses.²¹

Florida levies a five and a half percent tax on the taxable income of corporations and financial institutions doing business in the state and requires them to file a Florida Corporate Income/ Franchise Tax (FCIT) Return form each year.^{22,23} However, some business structures are not included in the term "corporation" and are not subject to the FCIT. Partnerships, proprietorships, LLC which are taxed as a partnership for federal income tax purposes, and private trusts are not subject to the FCIT.²⁴ In addition, a corporation which elects subchapter S status under s.1362 of the IRC is not subject to the FCIT since corporate income, losses, deductions, and credits are passed through to their shareholders for federal tax purposes. Shareholders of S corporations report the flow-through of income and losses on their personal tax returns and are assessed tax at their individual income tax rates.²⁵ In order to become an S corporation, the corporation must submit an Election by a Small Business Corporation form signed by all the shareholders to the Internal Revenue Service for review and approval.²⁶

Florida utilizes the taxable income determined for federal income tax purposes as a starting point to determine the total amount of FCIT due.²⁷ This means that a corporation paying taxes in Florida generally receives the same benefits from deductions allowed when determining taxable income for federal tax purposes as it does when determining taxable income for state taxation purposes.

¹⁹ It is the intent of the Legislature that the income tax imposed by [ch. 220, F.S.] utilize, to the greatest extent possible, concepts of law which have been developed in connection with the income tax laws of the United States, in order to: minimize the expenses of the Department of Revenue and difficulties in administering this code; minimize the costs and difficulties of taxpayer compliance; and maximize, for both revenue and statistical purposes, the sharing of information between the state and the Federal Government. *See* s. 220.02(3), F.S.

²⁰ Chapter 2025-208, ss. 60-61, Laws of Fla.

²¹ Florida Dep't of Revenue, *Tax Information Publication No. 25C01-01, Florida Corporate Income Tax Adoption of 2025 Internal Revenue Code* (Dec. 1, 2025), available at https://floridarevenue.com/taxes/tips/Documents/TIP_25C01-01.pdf (last visited Jan. 28, 2026).

²² Section 220.11(2), F.S.

²³ Florida Dep't of Revenue, Form F-1120, *Florida Corporate Income/Franchise Tax Return* (rev. Jan. 2026), available at https://floridarevenue.com/Forms_library/current/f1120.pdf (last visited Jan. 28, 2026).

²⁴ The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under ch. 616, F.S.; estates of decedents or incompetents; testamentary trusts; charitable trusts; or private trusts. *See* s. 220.03(1)(e), F.S.

²⁵ Internal Revenue Service, *S corporations*, available at <https://www.irs.gov/businesses/small-businesses-self-employed/s-corporations> (last visited Jan. 28, 2026).

²⁶ Internal Revenue Service, Form 2553, *Election by a Small Business Corporation* (rev. Dec. 2017), available at <https://www.irs.gov/pub/irs-pdf/f2553.pdf> (last visited Jan. 28, 2026).

²⁷ Section 220.12, F.S.

Florida provides various tax benefits for certain corporate activities, such as paying salaries²⁸ and making certain types of investments in Florida. These tax benefits take the form of subtractions, which reduce the amount of income that is subject to tax; exemptions, which prohibit taxation on certain levels of income; and tax credits, which reduce a corporation's tax liability dollar-for-dollar.²⁹

Florida Department of Veterans' Affairs

The FDVA was created to provide assistance to all former, present, and future members of the Armed Forces of the United States and their spouses and dependents in preparing claims for and securing compensation, hospitalization, career training, and other benefits or privileges to which they are, or may become entitled to under federal or state law or regulation by reason of their service in the Armed Forces of the United States.³⁰ There are about 1.4 million veterans living in Florida, making the state's veteran population the second largest nationally.³¹

Section 1.01(14), F.S., defines “veteran” to mean a person who served in the active military, naval, or air service and who was discharged or released under honorable conditions only or who later received an upgraded discharge under honorable conditions, notwithstanding any action by the VA on individuals discharged or released with other than honorable discharges.

III. Effect of Proposed Changes:

SB 1182 creates s. 295.189, F.S., titled the “Florida Veterans and Military Spouses Business Development Act” and provides the legislative intent to attract and support veteran-owned and military spouse-owned businesses by providing incentives.

The bill defines a “veteran” as having the same meaning as in s. 1.01(14), F.S.

The bill defines a “military spouse” to mean a spouse of:

- An active-duty member of the United States Armed Forces; or
- A veteran.

The bill defines a “Veteran-owned or military spouse-owned business” to mean a business entity:

- That employs 200 or fewer permanent full-time employees.
- That, together with its affiliates, has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less including personal and business investments.

²⁸ In computing “adjusted federal income” for taxable years beginning after December 31, 1976, there shall be allowed as a deduction the amount of wages and salaries paid or incurred within this state for the taxable year for which no deduction is allowed pursuant to s. 280C(a) of the Internal Revenue Code (relating to credit for employment of certain new employees). See s. 220.13(1)(b)3., F.S.

²⁹ Florida Department of Revenue, *Corporate Income Tax Incentives*, available at https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_incent.aspx (last visited Jan. 26, 2026).

³⁰ Section 292.05(1), F.S.

³¹ Florida Department of Veterans' Affairs, *Our Veterans*, available at <https://floridavets.org/our-veterans> (last visited Jan. 28, 2026).

- That is organized to engage in commercial transactions.
- That is domiciled in this state.
- That is at least 51 percent owned and operated by one or more veterans or military spouses.
- The management and daily business operations of which are controlled by one or more veterans or military spouses.
- That has a professional license, if required by the industry, in the name of a veteran or military spouse who owns the business entity.

The bill requires the DOS to waive all fees for:

- A new business established by a veteran or military spouse.
- An existing veteran-owned or military spouse-owned business that relocates to this state.

The above waived fees apply to veteran-owned or military spouse-owned businesses established between July 1, 2026, and June 30, 2031.

The DOS must establish registration requirements for the fee waivers which must include:

- For veterans, a DD Form 214 or another acceptable form of identification as specified by the United States Department of Veterans' Affairs; or
- For military spouses, verification of a military spouse relationship and that the other spouse is on active duty or a veteran.

The bill provides that an eligible veteran-owned or military spouse-owned businesses will receive:

- A five year tax exemption from the corporate income tax and the franchise tax.
 - A business that is 100 percent veteran-owned or military spouse-owned will receive the five year tax exemption after being in business for at least five years.
 - A business that is least 51 percent veteran-owned or military spouse-owned but does not qualify for the tax exemption as a 100 percent veteran-owned or military spouse-owned business will receive the five year tax exemption after being in business for at least seven years.
- A one-time sales tax exemption on equipment and supplies directly related to business operations.

The bill requires the DOR to establish procedures for claiming the tax exemptions.

The bill provides that for a veteran-owned or military spouse-owned businesses relocating to this state, the tax exemptions apply for 5 years after the date on which the business is established.

The bill requires the FDVA and the DOS to develop rules to administer the Act and to ensure interagency cooperation for a seamless implementation of the Act.

The bill requires the FDVA to submit a report to the Governor, President of the Senate, and Speaker of the House of Representatives by December 31, 2026, and each December 31 thereafter that includes:

- The number of veteran-owned or military spouse-owned businesses that were established in this state or that relocated to this state.

- Economic metrics such as job creation and tax revenue impact from veteran-owned and military spouse-owned businesses.
- Demographic data for the participating veterans and military spouses.

The bill provides an effective date of July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an 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:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

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

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

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The bill's provisions relating to filing fees waivers and sales tax exemptions may have an indeterminate positive fiscal impact for veteran-owned or military spouse-owned businesses.

The bill's provisions relating to corporate income tax exemptions may have an indeterminate positive fiscal impact for veteran-owned or military spouse-owned businesses that are required to file a FCIT return.

C. Government Sector Impact:

The Revenue Estimating Conference has not reviewed SB 1182. The bill may have an indeterminate negative fiscal impact to state revenue due to the fee exemptions, and sales and corporate tax exemptions provided in the bill.

VI. Technical Deficiencies:

The DOR has highlighted the following:

- The DOR does not have the expertise to make determinations about veteran-owned businesses and will likely need to rely on the registrations and verifications required to be established by the DOS on lines 63-70. Therefore, s. 213.053(8), F.S., should be amended to include the exchange of mutual information relative to lines 74-92, between the DOR and the DOS in the conduct of official business.³²
- On lines 80-81 and line 85 it is unclear what is meant by the term “being in business”, and the term “business is established” on line 92. It is unclear whether the period of time is to be measured based on when a business registers with the DOS as a corporation or LLC or when a business registers with the DOR for tax remittance purposes. The DOR has indicated that many businesses may operate without registering with either agency.³³
- Lines 86-87 provide for a “one-time sales tax exemption”, which is not defined. It is unclear to DOR:
 - If the exemption is for a single product, single purchase, or a time-frame.
 - How long the sales tax exemption applies to purchases of equipment and supplies directly related to business operations made by a new Florida business or existing business that relocates to Florida.
 - The period during which the sales tax exemption may be taken. Therefore, as written, a business could claim the one-time sales tax exemption for an undetermined length of time from when the business began operating.
 - Whether the five year tax exemption period for businesses relocating to Florida applies to both the FCIT and sales and use tax exemptions.³⁴
- For lines 86-87 the DOR assumes that an eligible veteran-owned or military spouse-owned business does not have to file a FCIT return to get the tax exemption. Since there is not a

³² Florida Department of Revenue, *Senate Bill 1182 Agency Legislative Bill Analysis* (Jan. 15, 2026) (on file with the Senate Committee on Military and Veterans Affairs, Space, and Domestic Security).

³³ *Id.*

³⁴ *Id.*

registration requirement for taxpayers subject to FCIT, there would be no way to track or discover such entities.³⁵

- Lines 88-89 require the DOR to “establish procedures for claiming the tax exemptions.” The DOR will require rulemaking authority to develop rules or forms as necessary.³⁶

Lines 93-97 provides the FDVA with rulemaking authority and requires the FDVA to ensure interagency cooperation to administer the Act. It is unclear what provisions of the bill necessitate the FDVA to need rulemaking authority or what role the FDVA would have in ensuring interagency cooperation to implement the provisions of the bill.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill creates section 295.189 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.

³⁵ *Id.*

³⁶ *Id.*

By Senator Jones

34-01094-26

20261182

A bill to be entitled

An act relating to business development incentives for veterans and military spouses; creating s. 295.189, F.S.; providing a short title; providing legislative findings and intent; providing definitions; requiring the Department of State to waive specified fees for certain businesses; providing eligibility and registration requirements for such waivers; providing applicability; providing tax exemptions for certain businesses; providing eligibility requirements for such exemptions; requiring the Department of Revenue to establish procedures for claiming such exemptions; providing applicability; providing for rulemaking and interagency cooperation; providing annual reporting requirements; providing an effective date.

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

Section 1. Section 295.189, Florida Statutes, is created to read:

295.189 Business development incentives for veterans and military spouses.—

(1) SHORT TITLE.—This section may be cited as the "Florida Veterans and Military Spouses Business Development Act."

(2) LEGISLATIVE FINDINGS AND INTENT.—

(a) The Legislature finds that veterans and military spouses contribute significantly to this state's economy through their skills, expertise, and entrepreneurial efforts.

(b) The Legislature recognizes the challenges of frequent

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relocations and economic instability faced by many military spouses.

(c) It is the intent of the Legislature that this act attract and support veteran-owned and military spouse-owned businesses by providing incentives.

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

(a) "Military spouse" means a spouse of:

1. An active duty member of the United States Armed Forces;
or
2. A veteran.

(b) "Veteran" has the same meaning as in s. 1.01(14).

(c) "Veteran-owned or military spouse-owned business" means a business entity:

1. That employs 200 or fewer permanent full-time employees.
2. That, together with its affiliates, has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less including personal and business investments.

3. That is organized to engage in commercial transactions.

4. That is domiciled in this state.

5. That is at least 51 percent owned and operated by one or more veterans or military spouses.

6. The management and daily business operations of which are controlled by one or more veterans or military spouses.

7. That has a professional license, if required by the industry, in the name of a veteran or military spouse who owns the business entity.

(4) FEES WAIVER.—

(a) The Department of State shall waive all fees for:

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59 1. A new business established by a veteran or military
 60 spouse.
 61 2. An existing veteran-owned or military spouse-owned
 62 business that relocates to this state.
 63 (b) The Department of State shall establish registration
 64 requirements for such fee waivers, which must include:
 65 1. For veterans, a DD Form 214 or another acceptable form
 66 of identification as specified by the United States Department
 67 of Veterans' Affairs; or
 68 2. For military spouses, verification of a military spouse
 69 relationship and that the other spouse is on active duty or a
 70 veteran.
 71 (c) The fee waivers apply to veteran-owned or military
 72 spouse-owned businesses established between July 1, 2026, and
 73 June 30, 2031.
 74 (5) TAX EXEMPTIONS.—
 75 (a) Eligible veteran-owned or military spouse-owned
 76 businesses shall receive:
 77 1. A 5-year tax exemption from the corporate income tax and
 78 the franchise tax.
 79 a. A business that is 100 percent veteran-owned or military
 80 spouse-owned shall receive the 5-year tax exemption after being
 81 in business for at least 5 years.
 82 b. A business that is at least 51 percent veteran-owned or
 83 military spouse-owned but does not qualify for the tax exemption
 84 under sub subparagraph a. shall receive the 5-year tax exemption
 85 after being in business for at least 7 years.
 86 2. A one-time sales tax exemption on equipment and supplies
 87 directly related to business operations.

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88 (b) The Department of Revenue shall establish procedures
 89 for claiming the tax exemptions.
 90 (c) For veteran-owned or military spouse-owned businesses
 91 relocating to this state, the tax exemptions apply for 5 years
 92 after the date on which the business is established.
 93 (6) ADMINISTRATION.—The Department of Veterans' Affairs and
 94 the Department of State shall:
 95 (a) Develop rules for administering this section.
 96 (b) Ensure interagency cooperation for seamless
 97 implementation of this section.
 98 (7) ANNUAL REPORTING.—Beginning December 31, 2026, and each
 99 December 31 thereafter, the Department of Veterans' Affairs
 100 shall submit a report to the Governor, the President of the
 101 Senate, and the Speaker of the House of Representatives which
 102 includes:
 103 (a) The number of veteran-owned or military spouse-owned
 104 businesses that were established in this state or that relocated
 105 to this state.
 106 (b) Economic metrics such as job creation and tax revenue
 107 impact from veteran-owned and military spouse-owned businesses.
 108 (c) Demographic data for the participating veterans and
 109 military spouses.
 110 Section 2. This act shall take effect July 1, 2026.

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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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1514

INTRODUCER: Senator Burgess

SUBJECT: Public Records and Meetings/Space Florida

DATE: January 30, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Bellamy</u>	<u>Proctor</u>	<u>MS</u>	<u>Favorable</u>
2. _____	_____	<u>GO</u>	_____
3. _____	_____	<u>RC</u>	_____

I. Summary:

Notwithstanding the repeal of s. 331.326, F.S., in ch. 2022-5, s. 10, Laws of Fla., SB 1514 revives, reenacts, and amends s. 331.326, F.S., to make confidential and exempt from public disclosure requirements any information held by Space Florida which is a trade secret, including trade secrets of Space Florida, any spaceport user, or a space industry business.

Additionally, the bill creates a public meeting exemption for the board of Space Florida. The exemption allows the board to close portions of meetings that would reveal records that are made confidential and exempt by s. 331.326, F.S. Any public record generated during the closed portion of a meeting such as minutes, recordings, and notes, are also made confidential and exempt from public disclosure.

The bill provides that the public records and public meeting exemptions contained in the bill are subject to the Open Government Sunset Review Act in accordance with s. 119.15, F.S., and will stand repealed on October 2, 2031, unless reviewed and saved from repeal through reenactment by the Legislature.

The bill provides a statement of public necessity as required by the State Constitution. Because the bill creates a new public records exemption and public meetings exemption, it requires a two-thirds vote of the members present and voting in each house of the Legislature for final passage.

The bill provides an effective date of July 1, 2026.

II. Present Situation:

Florida Public Records Law

The State Constitution provides that the public has the right to inspect or copy records made or received in connection with official governmental business.¹ This applies to the official business of any public body, officer, or employee of the state, including all three branches of state government, local governmental entities, and any person acting on behalf of the government.²

Additional requirements and exemptions that relate to public records are found in various statutes and rules, depending on the branch of government involved.³ For instance, Legislative records are public pursuant to s. 11.0431, F.S. Public records exemptions for the Legislature are codified primarily in s. 11.0431(2)-(3), F.S., and adopted in the rules of each house of the legislature.⁴ Florida Rule of Judicial Administration 2.420 governs public access to judicial branch records.⁵ Lastly, ch. 119, F.S., the Public Records Act, provides requirements for public records held by executive branch and local government agencies.

Executive Agency Records – The Public Records Act

The Public Records Act provides that all state, county, and municipal records are open for personal inspection and copying by any person, and that providing access to public records is a duty of each agency.⁶

Section 119.011(12), F.S., defines “public records” to include:

[a]ll documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency.

The Florida Supreme Court has interpreted this definition to encompass all materials made or received by an agency in connection with official business which are used to “perpetuate, communicate, or formalize knowledge of some type.”⁷

¹ FLA. CONST. art. I, s. 24(a).

² *Id. See also, Sarasota Citizens for Responsible Gov’t v. City of Sarasota*, 48 So. 3d 755, 762-763 (Fla. 2010).

³ Chapter 119, F.S., does not apply to legislative or judicial records. *See, Locke v. Hawkes*, 595 So. 2d 32, 34 (Fla. 1992); *see also Times Pub. Co. v. Ake*, 660 So. 2d 255 (Fla. 1995).

⁴ *See Rule 1.48, Rules and Manual of the Florida Senate*, (2024-2026) and Rule 14.1, *Rules of the Florida House of Representatives*, Edition 1, (2024-2026).

⁵ *State v. Wooten*, 260 So. 3d 1060 (Fla. 4th DCA 2018).

⁶ Section 119.01(1), F.S. Section 119.011(2), F.S., defines “agency” as “any state, county, district, authority, or municipal officer, department, division, board, bureau, commission, or other separate unit of government created or established by law including, for the purposes of this chapter, the Commission on Ethics, the Public Service Commission, and the Office of Public Counsel, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.”

⁷ *Shevin v. Byron, Harless, Schaffer, Reid and Assoc. Inc.*, 379 So. 2d 633, 640 (Fla. 1980).

The Florida Statutes specify conditions under which public access to governmental records must be provided. The Public Records Act guarantees every person's right to inspect and copy any state or local government public record at any reasonable time, under reasonable conditions, and under supervision by the custodian of the public record.⁸ A violation of the Public Records Act may result in civil or criminal liability.⁹

The Legislature may exempt public records from public access requirements by passing a general law by a two-thirds vote of both the House and the Senate.¹⁰ The exemption must state with specificity the public necessity justifying the exemption and must be no broader than necessary to accomplish the stated purpose of the exemption.¹¹

General exemptions from the public records requirements are contained in the Public Records Act.¹² Specific exemptions often are placed in the substantive statutes relating to a particular agency or program.¹³

When creating a public records exemption, the Legislature may provide that a record is "exempt" or "confidential and exempt." There is a difference between records the Legislature has determined to be exempt from the Public Records Act and those which the Legislature has determined to be exempt from the Public Records Act and confidential.¹⁴ Records designated as "confidential and exempt" are not subject to inspection by the public and may only be released under the circumstances defined by statute.¹⁵ Records designated as "exempt" may be released at the discretion of the records custodian under certain circumstances.¹⁶

Open Meetings Laws

The Florida Constitution provides that the public has a right to access governmental meetings.¹⁷ Each collegial body must provide notice of its meetings to the public and permit the public to attend any meeting at which official acts are taken or at which public business is transacted or discussed.¹⁸ This applies to the meetings of any collegial body of the executive branch of state

⁸ Section 119.07(1)(a), F.S.

⁹ Section 119.10, F.S. Public records laws are found throughout the Florida Statutes, as are the penalties for violating those laws.

¹⁰ FLA. CONST. art. I, s. 24(c).

¹¹ *Id. See, e.g., Halifax Hosp. Medical Center v. News-Journal Corp.*, 724 So. 2d 567 (Fla. 1999) (holding that a public meetings exemption was unconstitutional because the statement of public necessity did not define important terms and did not justify the breadth of the exemption); *Baker County Press, Inc. v. Baker County Medical Services, Inc.*, 870 So. 2d 189 (Fla. 1st DCA 2004) (holding that a statutory provision written to bring another party within an existing public records exemption is unconstitutional without a public necessity statement).

¹² *See, e.g.*, s. 119.071(1)(a), F.S. (exempting from public disclosure examination questions and answer sheets of examinations administered by a governmental agency for the purpose of licensure).

¹³ *See, e.g.*, s. 213.053(2)(a), F.S. (exempting from public disclosure information contained in tax returns received by the Department of Revenue).

¹⁴ *WFTV, Inc. v. The Sch. Bd. of Seminole County*, 874 So. 2d 48, 53 (Fla. 5th DCA 2004).

¹⁵ *Id.*

¹⁶ *Williams v. City of Minneola*, 575 So. 2d 683 (Fla. 5th DCA 1991).

¹⁷ FLA. CONST., art. I, s. 24(b).

¹⁸ *Id.*

government, counties, municipalities, school districts, or special districts.¹⁹

Public policy regarding access to government meetings also is addressed in the Florida Statutes. Section 286.011, F.S., which is also known as the “Government in the Sunshine Law”²⁰ or the “Sunshine Law,”²¹ requires all meetings of any board or commission of any state or local agency or authority at which official acts are to be taken be open to the public.²² The board or commission must provide the public reasonable notice of such meetings.²³ Public meetings may not be held at any location that discriminates on the basis of sex, age, race, creed, color, origin or economic status or which operates in a manner that unreasonably restricts the public’s access to the facility.²⁴ Minutes of a public meeting must be promptly recorded and open to public inspection.²⁵ Failure to abide by open meetings requirements will invalidate any resolution, rule, or formal action adopted at a meeting.²⁶ A public officer or member of a governmental entity who violates the Sunshine Law is subject to civil and criminal penalties.²⁷

The Legislature may create an exemption to open meetings requirements by passing a general law by a two-thirds vote of the House and the Senate.²⁸ The exemption must explicitly lay out the public necessity justifying the exemption, and must be no broader than necessary to accomplish the stated purpose of the exemption.²⁹ A statutory exemption which does not meet these two criteria may be unconstitutional and may not be judicially saved.³⁰

Open Government Sunset Review Act

The provisions of s. 119.15, F.S., known as the Open Government Sunset Review Act³¹ (the Act), prescribe a legislative review process for newly created or substantially amended³² public

¹⁹ FLA. CONST., art. I, s. 24(b). Meetings of the Legislature are governed by Article III, section 4(e) of the Florida Constitution, which states: “The rules of procedure of each house shall further provide that all prearranged gatherings, between more than two members of the legislature, or between the governor, the president of the senate, or the speaker of the house of representatives, the purpose of which is to agree upon formal legislative action that will be taken at a subsequent time, or at which formal legislative action is taken, regarding pending legislation or amendments, shall be reasonably open to the public.”

²⁰ *Times Pub. Co. v. Williams*, 222 So.2d 470, 472 (Fla. 2d DCA 1969).

²¹ *Board of Public Instruction of Broward County v. Doran*, 224 So.2d 693, 695 (Fla. 1969).

²² Section 286.011(1)-(2), F.S.

²³ *Id.*

²⁴ Section 286.011(6), F.S.

²⁵ Section 286.011(2), F.S.

²⁶ Section 286.011(1), F.S.

²⁷ Section 286.011(3), F.S.

²⁸ FLA. CONST., art. I, s. 24(c).

²⁹ *Id.*

³⁰ *Halifax Hosp. Medical Center v. News-Journal Corp.*, 724 So. 2d 567 (Fla. 1999) (holding that a public meetings exemption was unconstitutional because the statement of public necessity did not define important terms and did not justify the breadth of the exemption); *Baker County Press, Inc. v. Baker County Medical Services, Inc.*, 870 So. 2d 189 (Fla. 1st DCA 2004) (holding that a statutory provision written to bring another party within an existing public records exemption is unconstitutional without a public necessity statement).

³¹ Section 119.15, F.S.

³² An exemption is considered to be substantially amended if it is expanded to include more records or information or to include meetings as well as records. Section 119.15(4)(b), F.S.

records or open meetings exemptions, with specified exceptions.³³ The Act requires the automatic repeal of such exemption on October 2nd of the fifth year after creation or substantial amendment; in order to save an exemption from repeal, the Legislature must reenact the exemption or repeal the sunset date.³⁴ In practice, many exemptions are continued by repealing the sunset date, rather than reenacting the exemption.

The Act provides that a public records or open meetings exemption may be created or maintained only if it serves an identifiable public purpose and is no broader than is necessary.³⁵ An exemption serves an identifiable public purpose if it meets one of the following purposes and the Legislature finds that the purpose of the exemption outweighs open government policy and cannot be accomplished without the exemption:

- It allows the state or its political subdivisions to effectively and efficiently administer a governmental program, which administration would be significantly impaired without the exemption;³⁶
- It protects sensitive, personal information, the release of which would be defamatory, cause unwarranted damage to the good name or reputation of the individual, or would jeopardize the individual's safety. If this public purpose is cited as the basis of an exemption, however, only personal identifying information is exempt;³⁷ or
- It protects information of a confidential nature concerning entities, such as trade or business secrets.³⁸

The Act also requires specified questions to be considered during the review process.³⁹ In examining an exemption, the Act directs the Legislature to question the purpose and necessity of reenacting the exemption.

If the exemption is continued and expanded, then a public necessity statement and a two-thirds vote for passage are required.⁴⁰ If the exemption is continued without substantive changes or if the exemption is continued and narrowed, then a public necessity statement and a two-thirds vote for passage are not required. If the Legislature allows an exemption to expire, the previously exempt records will remain exempt unless provided for by law.⁴¹

³³ Section 119.15(2)(a) and (b), F.S., provide that exemptions that are required by federal law or are applicable solely to the Legislature or the State Court System are not subject to the Open Government Sunset Review Act.

³⁴ Section 119.15(3), F.S.

³⁵ Section 119.15(6)(b), F.S.

³⁶ Section 119.15(6)(b)1., F.S.

³⁷ Section 119.15(6)(b)2., F.S.

³⁸ Section 119.15(6)(b)3., F.S.

³⁹ Section 119.15(6)(a), F.S. The specified questions are:

- What specific records or meetings are affected by the exemption?
- Whom does the exemption uniquely affect, as opposed to the general public?
- What is the identifiable public purpose or goal of the exemption?
- Can the information contained in the records or discussed in the meeting be readily obtained by alternative means? If so, how?
- Is the record or meeting protected by another exemption?
- Are there multiple exemptions for the same type of record or meeting that it would be appropriate to merge?

⁴⁰ FLA. CONST. art. I, s. 24(c). *See generally* s. 119.15, F.S.

⁴¹ Section 119.15(7), F.S.

Trade Secrets

A “trade secret” in accordance with s. 812.081(1)(f), F.S., is

any scientific, technical, or commercial information, including financial information, and includes any design, process, procedure, list of suppliers, list of customers, business code, or improvement thereof, whether tangible or intangible, and regardless of whether or how it is stored, compiled, or memorialized physically, electronically, graphically, photographically, or in writing. Irrespective of novelty, invention, patentability, the state of the prior art, and the level of skill in the business, art, or field to which the subject matter pertains.

Section 812.081, F.S., further defines a “trade secret” as the whole or any portion or phase of any formula, pattern, device, combination of devices, or compilation of information which is for use, or is used, in the operation of a business and which provides the business an advantage, or an opportunity to obtain an advantage, over those who do not know or use it. The test provided for in statute, requires that a trade secret be actively protected from loss or public availability to any person not selected by the secret’s owner to have access thereto, and be:

- Secret;
- Of value;
- For use or in use by the business; and
- Of advantage to the business, or providing an opportunity to obtain an advantage, over those who do not know or use it.⁴²

Courts similarly use this factor test to determine whether a document is trade secret subject to protection from public records laws. In *Sepro v. Department of Environmental Protection*,⁴³ the court held that a document was subject to disclosure because the business failed the first prong of the test (that the document be secret) because it had not actively protected or held out the document as a trade secret.

Trade Secret Public Records Exemptions

Section 815.045, F.S., provides a public records exemption for trade secret information for all governmental agencies. Trade secret information, as defined in s. 812.081, F.S., is confidential and exempt from the public disclosure requirements of ch. 119, F.S.⁴⁴

Additionally, s. 288.075, F.S., provides that records which contain trade secrets held by economic development agencies, which include Space Florida, are confidential and exempt from

⁴² Section 812.081(1)(f), F.S.

⁴³ 839 So. 2d 781 (Fla. 1st DCA 2003).

⁴⁴ Section 815.045, F.S.

public disclosure.^{45,46} Section 288.075, F.S., defines trade secrets as having the same meaning as in the Uniform Trade Secrets Act.⁴⁷

An employee of an economic development agency who violates the confidentiality and exemption requirements relating to trade secrets commits a misdemeanor of the second degree, punishable as provided in s. 775.082, or s. 775.083, F.S.^{48,49}

Financial Exemptions and Protections

Currently, financial information is expressly protected from public disclosure in certain instances. Examples of public records exemptions which protect financial information include:

- Trade secrets and commercial or financial information, as defined under federal law,⁵⁰ held by a county tourism promotion agency.⁵¹
- Private corporations or businesses who request that “information concerning plans, intentions or interests... to relocate or expand” that is held by an economic development agency pursuant to s. 288.075(2), F.S.⁵² or proprietary business information.⁵³
- Sealed bids, proposals or replies provided to an agency during a competitive solicitation.⁵⁴
- Financial statements required to prequalify to bid on a public works project held by any governmental agency.⁵⁵

Space Florida

Space Florida is an independent special district, a body politic and corporate, and subdivision of the State, established to foster the growth and development of a sustainable and world-leading aerospace industry in this state.⁵⁶ Space Florida is subject to the provisions of the Uniform Special District Accountability Act of ch. 189, F.S., to the extent it does not conflict with the

⁴⁵ “Economic development agency” means: the Department of Commerce; any industrial development authority created in accordance with part III of ch. 159, F.S., or by special law; Space Florida created in part II of ch. 331, F.S.; the public economic development agency of a county or municipality or, if the county or municipality does not have a public economic development agency, the county or municipal officers or employees assigned the duty to promote the general business interests or industrial interests of that county or municipality or the responsibilities related thereto; any research and development authority created in accordance with part V of ch. 159, F.S.; or any private agency, person, partnership, corporation, or business entity when authorized by the state, a municipality, or a county to promote the general business interests or industrial interests of the state or that municipality or county. *See* s. 288.075(1)(a), F.S.

⁴⁶ Section 288.075(3), F.S.

⁴⁷ “Trade secret” means information, including a formula, pattern, compilation, program, device, method, technique, or process that: (a) Derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use; and (b) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. *See* s. 688.002(4), F.S.

⁴⁸ Section 288.075(8), F.S.

⁴⁹ A misdemeanor of the second degree is punishable by a term of imprisonment not to exceed 60 days and a fine not to exceed \$500.

⁵⁰ 5 U.S.C. s. 552(b)(4).

⁵¹ Section 125.0104(9)(d)2.b., F.S.

⁵² Attorney General Opinion 2004-19 states “[d]evelopment plans, financial records, financial commitment letters and draft memoranda of understanding between the city and a developer regarding a redevelopment project appear to come within the scope of this exemption.”

⁵³ Section 288.075(4), F.S.

⁵⁴ Section 119.071(1)(b), F.S.

⁵⁵ Section 119.071(1)(c), F.S.

⁵⁶ Section 331.302(1), F.S.

Space Florida Act.⁵⁷ Space Florida promotes aerospace business development by facilitating business financing, spaceport operations, research and development, workforce development, and innovative education programs.⁵⁸ To achieve this Space Florida must advise, coordinate, cooperate, and, when necessary, enter into memoranda of agreement with municipalities, counties, regional authorities, state agencies and organizations, appropriate federal agencies and organizations, and other interested persons and groups.⁵⁹ Space Florida's powers are delineated in s. 331.305, F.S., which includes the ability to own, purchase, and construct aerospace related facilities, as well as making and executing contracts with spaceport users to facilitate the financing, construction, leasing, or sale of any project.⁶⁰

Space Florida is governed by an independent board of directors.⁶¹ The board consists of:

- The governor who serves ex officio or his or her appointee who serves as the chair and voting member.
- The Secretary of Transportation or his or her designee.
- Five members who have five years of experience appointed by the Governor subject to confirmation of the Senate.⁶²
- One member who has five years of experience appointed by the President of the Senate.⁶³
- One member who has five years of experience appointed by the Speaker of the House of Representatives.^{64,65}

The board also consists of nonvoting ex officio members appointed by the Governor subject to Senate confirmation from The Jacksonville Aviation Authority, The Titusville-Cocoa Airport Authority, and an employee or official of a port district or port authority.^{66,67,68}

Space Florida is subject to the Public Records Act in ch. 119, F.S. Generally, records maintained by Space Florida must be made available for public inspection and copying.⁶⁹

Space Florida is defined as an economic development agency and covered under the public records exemption relating to trade secrets in s. 288.075, F.S.⁷⁰ Space Florida is also covered under the public records exemption relating to:

⁵⁷ Section 331.302(5), F.S.

⁵⁸ *Id.*

⁵⁹ Section 331.302(2), F.S.

⁶⁰ Section 331.305, F.S.

⁶¹ Section 331.3081, F.S.

⁶² Experience in at least one of the following areas: the aerospace industry (such member may not be currently employed by an entity that is under contract with Space Florida); bond financing; academic experience in aerospace, aviation, or a relevant science; or an aircraft facilities manager, a fixed-based operator, or a commercial airport operator. *See* s. 331.3081(1)(b), F.S.

⁶³ *Id.*

⁶⁴ *Id.*

⁶⁵ Section 331.3081(1), F.S.

⁶⁶ The term "port district" or the word "district" shall mean any district created by or pursuant to the provisions of any general or special law and authorized to own or operate any port facilities. *See* s. 315.02(1), F.S.

⁶⁷ The term "port authority" or the word "authority" shall mean any port authority in Florida created by or pursuant to the provisions of any general or special law or any district or board of county commissioners acting as a port authority under or pursuant to the provisions of any general or special law. *See* s. 315.02(2), F.S.

⁶⁸ Section 331.3081(1)(e), F.S.

⁶⁹ Section 119.01, F.S.

⁷⁰ Section 288.075(1)(a), F.S.

- Proprietary confidential business information;⁷¹
- Plans, intentions, and interests of businesses;⁷²
- Identification, account, and registration numbers;⁷³
- Economic incentive programs;⁷⁴ and
- Loan Programs.⁷⁵

Prior Space Florida Public Records and Meetings Exemption

SB 1514 revives, reenacts, and amends s. 331.326, F.S., which was repealed by an open government sunset review provision on October 2, 2021. Section 331.326, F.S., contained a public records exemption for Space Florida, and defined trade secrets as having the same meaning as in s. 812.081, F.S.

Section 331.326, F.S., which sunset, also contained a public meeting exemption that applied to Space Florida. Any Space Florida board meeting or portion of a meeting discussing trade secrets was exempt from the Sunshine Law in s. 286.01, F.S. Any public record made during a closed portion of the Space Florida board meeting was confidential and exempt from public records disclosure.

Currently, Space Florida does not have a provision in law that allows the board to close a meeting or a portion of a meeting when discussing trade secrets.

III. Effect of Proposed Changes:

Notwithstanding the repeal of s. 331.326, F.S., in ch. 2022-5, s. 10, Laws of Fla., SB 1514 revives, reenacts, and amends s. 331.326, F.S., to exempt from public copying and inspection requirements records containing trade secrets held by Space Florida. The bill, for the purpose of the exemption, defines trade secrets as having the same meaning as in s. 812.081, F.S., and provides that any information held by Space Florida which is a trade secret, including trade secrets of Space Florida, any spaceport user, or the space industry business, is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, and may not be disclosed.

The bill requires Space Florida, should Space Florida determine that any information requested by the public will reveal a trade secret, must, in writing, inform the person making the request of that determination. The determination is a final order as defined in s. 120.52, F.S.⁷⁶

The bill also creates a public meeting exemption for the board of Space Florida. The public meeting exemption allows the board to close any portion of a meeting during which the board

⁷¹ Section 288.075(4), F.S.

⁷² Section 288.075(2), F.S.

⁷³ Section 288.075(5), F.S.

⁷⁴ Section 288.075(6), F.S.

⁷⁵ Section 288.075(7), F.S.

⁷⁶ “Final order” means a written final decision which results from a proceeding under ss. 120.56, 120.565, 120.569, 120.57, 120.573, or 120.574, F.S., which is not a rule, and which is not excepted from the definition of a rule, and which has been filed with the agency clerk, and includes final agency actions which are affirmative, negative, injunctive, or declaratory in form. A final order includes all materials explicitly adopted in it. The clerk shall indicate the date of filing on the order. See s. 120.52(7), F.S.

discusses information that is confidential and exempt that would disclose trade secrets or any information exempted by s. 331.326, F.S. The bill provides that any record generated during the closed portions of a meeting, such as minutes, recordings, and notes, is confidential and exempt from public inspection and copying.

The bill provides that the public records and public meeting exemptions contained in the bill are subject to the Open Government Sunset Review Act in accordance with s. 119.15, F.S., and will stand repealed on October 2, 2031, unless reviewed and saved from repeal through reenactment by the Legislature.

The bill provides a public necessity statement that information held by Space Florida which is a trade secret be made confidential and exempt from s. 119.07(1), F.S., and s. 24(a), Article I of the State Constitution; that any portion of a meeting of the Space Florida board of directors during which the board discusses information that is confidential and exempt from s. 119.07(1), F.S., and s. 24(a), Article I of the State Constitution be closed to the public and made exempt from s. 286.011, F.S., and s. 24(b), Article I of the State Constitution; and that any record generated during the closed portion of such a meeting be made confidential and exempt from s. 119.07(1), F.S., and s. 24(a), Article I of the State Constitution. In order for the board of Space Florida to effectively and efficiently perform its duties, it may be necessary to discuss trade secrets. If trade secrets are not protected from disclosure, participating spaceport users may hesitate, if not refuse, to continue to do business with Space Florida, to the economic detriment of Space Florida and Florida's spaceport business development. Accordingly, portions of Space Florida board meetings during which trade secrets are discussed must be closed. Open Space Florida board meetings during which trade secrets are discussed subject board members to penalties for violating the confidentiality of trade secrets, and competitors of spaceport users who gain access to such confidential trade secret information would accrue a competitive economic advantage.

The bill provides an effective date of July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an 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:

Vote Requirement

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure or open meeting requirements. This bill enacts a new public records exemption of trade secrets held by Space Florida and creates an exemption to the

open meeting law for the Space Florida board; thus, the bill requires a two-thirds vote to be enacted.

Public Necessity Statement

Article I, s. 24(c) of the State Constitution requires a bill creating or expanding an exemption to the public records disclosure or open meeting requirements to state with specificity the public necessity justifying the exemption. Section 2 of the bill contains a statement of public necessity for the exemption which provides that in order for the board of Space Florida to effectively and efficiently perform its duties, it may be necessary to discuss trade secrets. If trade secrets are not protected from disclosure, participating spaceport users may hesitate, if not refuse, to continue to do business with Space Florida, to the economic detriment of Space Florida and Florida's spaceport business development. Accordingly, portions of Space Florida board meetings during which trade secrets are discussed must be closed. Open Space Florida board meetings during which trade secrets are discussed subject board members to penalties for violating the confidentiality of trade secrets, and competitors of spaceport users who gain access to such confidential trade secret information would accrue a competitive economic advantage.

Breadth of Exemption

Article I, s. 24(c) of the State Constitution requires that an exemption to the public records requirements and open meeting requirements to be no broader than necessary to accomplish the stated purpose of the law. The bill provides specific information that would be made exempt to prevent the release of trade secrets held by Space Florida. The exemption does not appear to be broader than necessary to accomplish the purpose of the law.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The private sector will continue to be subject to the cost associated with an agency's review and redactions of exempt records in response to a public records request.

Businesses who submit information to Space Florida that fall under the definition of trade secrets in s. 812.081, F.S., will be protected from having trade secrets disclosed to competing businesses or entities. This may encourage more private aerospace entities to do business with Space Florida.

C. Government Sector Impact:

The government sector will continue to incur costs related to the review and redaction of exempt records associated with responding to public records requests.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill revives, reenacts, and substantially amends section 331.326 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.

By Senator Burgess

23-00870-26

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

20 Section 1. Notwithstanding the repeal of section 331.326,
21 Florida Statutes, in section 10 of chapter 2022-5, Laws of
22 Florida, that section is revived, reenacted, and amended to
23 read:

331.326 Information relating to trade secrets
confidential.—The records of Space Florida regarding matters
encompassed by the Space Florida this Act are public records
subject to chapter 119. Any information held by Space Florida
which is a trade secret, as defined in s. 812.081, including
trade secrets of Space Florida, any spaceport user, or the space

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30 industry business, is confidential and exempt from s. 119.07(1)
31 and s. 24(a), Art. I of the State Constitution, and may not be
32 disclosed. If Space Florida determines that any information
33 requested by the public will reveal a trade secret, Space
34 Florida must it shall, in writing, inform the person making the
35 request of that determination. The determination is a final
36 order as defined in s. 120.52. Any ~~meeting or~~ portion of a
37 meeting of Space Florida's board during which the board
38 discusses information that is confidential and exempt from s.
39 119.07(1) and s. 24(a), Art. I of the State Constitution
40 pursuant to this section is closed to the public and exempt from
41 s. 286.011 and s. 24(b), Art. I of the State Constitution when
42 ~~the board is discussing trade secrets.~~ Any ~~public~~ record
43 generated during the closed portions of the meetings, such as
44 minutes, ~~tape recordings, and notes, is confidential and exempt~~
45 from s. 119.07(1) and s. 24(a), Art. I of the State
46 Constitution. This section is subject to the Open Government
47 Sunset Review Act in accordance with s. 119.15 and shall stand
48 repealed on October 2, 2031 2021, unless reviewed and saved from
49 repeal through reenactment by the Legislature.

50 Section 2. The Legislature finds that it is a public
51 necessity that information held by Space Florida which is a
52 trade secret be made confidential and exempt from s. 119.07(1),
53 Florida Statutes, and s. 24(a), Article I of the State
54 Constitution; that any portion of a meeting of the Space Florida
55 board of directors during which the board discusses information
56 that is confidential and exempt from s. 119.07(1), Florida
57 Statutes, and s. 24(a), Article I of the State Constitution be
58 closed to the public and made exempt from s. 286.011, Florida

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59 Statutes, and s. 24(b), Article I of the State Constitution; and
60 that any record generated during the closed portion of such a
61 meeting be made confidential and exempt from s. 119.07(1),
62 Florida Statutes, and s. 24(a), Article I of the State
63 Constitution. In order for the board to effectively and
64 efficiently perform its duties, it may be necessary to discuss
65 trade secrets. If trade secrets are not protected from
66 disclosure, participating spaceport users may hesitate, if not
67 refuse, to continue to do business with Space Florida, to the
68 economic detriment of Space Florida and Florida's spaceport
69 business development. Accordingly, portions of board meetings
70 during which trade secrets are discussed must be closed. Open
71 board meetings during which trade secrets are discussed subject
72 board members to penalties for violating the confidentiality of
73 trade secrets, and competitors of spaceport users who gain
74 access to such confidential trade secret information would
75 accrue a competitive economic advantage.

76 Section 3. This act shall take effect July 1, 2026.

2-2-26

Meeting Date

APPEARANCE RECORD

Sen. military & Veterans Affairs

Committee

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

1514

Bill Number or Topic

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State

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Speaking: For Against Information

OR

Waive Speaking: In Support AgainstI am appearing without
compensation or sponsorship.

PLEASE CHECK ONE OF THE FOLLOWING:

 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. [2020-2022JointRules.pdf](https://www.leg.state.fl.us/2020-2022JointRules.pdf) (flsenate.gov)

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

S-001 (08/10/2021)

CourtSmart Tag Report

Room: SB 301

Case No.:

Type:

Caption: Senate Military And Veterans Affairs, Space, And Domestic Security Committee

Judge:

Started: 2/2/2026 3:30:47 PM

Ends: 2/2/2026 3:37:17 PM **Length:** 00:06:31

3:30:54 PM Chair Wright calls meeting to order
3:31:05 PM Roll call
3:31:14 PM Quorum announced
3:31:20 PM Pledge led by Senator Burgess
3:31:41 PM Chair with opening comments
3:32:04 PM Tab 2, SB 1182 Business Development Incentives for Veterans and Military Spouses
3:32:12 PM Senator Jones TP's the bill
3:32:19 PM Chair Wright
3:32:22 PM Tab 3, SB 1514 Public Records and Meetings/Space Florida
3:32:27 PM Senator Burgess explains the bill
3:33:12 PM Appearance Form
3:33:20 PM Rob Long waives
3:33:26 PM No debate
3:33:32 PM Senator Burgess waives close
3:33:34 PM Roll call
3:33:43 PM SB 1514 is reported favorably
3:33:56 PM Chair to Vice-Chair
3:34:04 PM Tab 1, CS/SB 502 Concurrent Legislative Jurisdiction over United States Military Installations
3:34:10 PM Senator Wright explains the bill
3:35:25 PM No questions
3:35:28 PM No appearance forms
3:35:30 PM No debate
3:35:37 PM Senator Wright closes
3:35:43 PM Roll call
3:35:50 PM CS/SB 502 is reported favorably
3:35:57 PM Chair back to Chair
3:36:13 PM Senator Burgess with introductions
3:36:58 PM Chair Wright
3:37:06 PM Senator Burgess moves to adjourn
3:37:10 PM Meeting adjourned