

<b>Tab 1</b>	<b>SB 1182</b> by <b>Jones</b> ; Similar to CS/H 01041 Business Development Incentives for Veterans and Military Spouses				
172602	D	S	RCS	MS, Jones	Delete everything after 02/11 05:25 PM

<b>Tab 2</b>	<b>SB 1594</b> by <b>Gaetz</b> ; Compare to CS/H 01327 Veteran Benefit Payments to Minor Clients				
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**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

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

**MEETING DATE:** Wednesday, February 11, 2026

**TIME:** 3:00—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	<b>SB 1182</b> Jones (Similar CS/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  MS      02/11/2026 Fav/CS  FT  AP</p>	Fav/CS Yea 5 Nays 0
2	<b>SB 1594</b> Gaetz (Compare CS/H 1327)	<p>Veteran Benefit Payments to Minor Clients; Authorizing the Department of Children and Families, the Department of Health, or the Agency for Persons with Disabilities to access certain benefit payments for specified purposes; prohibiting the Department of Children and Families, the Department of Health, or the Agency for Persons with Disabilities from supplanting certain financial assistance, etc.</p> <p>CF      01/27/2026 Favorable  MS      02/11/2026 Favorable  FP</p>	Favorable Yea 5 Nays 0

TAB	OFFICE and APPOINTMENT (HOME CITY)	FOR TERM ENDING	COMMITTEE ACTION
<b>Senate Confirmation Hearing:</b> A public hearing will be held for consideration of the below-named executive appointment to the office indicated.			
<b>Board of Directors, Space Florida</b>			
3	Bocchino, Matthew (St. Augustine)	09/30/2029	Recommend Confirm Yea 5 Nays 0
4	Thomas, Tim ()	09/30/2027	Recommend Confirm Yea 5 Nays 0
5	Keiser, Belinda (Parkland)	09/30/2027	Recommend Confirm Yea 5 Nays 0

**COMMITTEE MEETING EXPANDED AGENDA**

Military and Veterans Affairs, Space, and Domestic Security  
Wednesday, February 11, 2026, 3:00—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.)

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Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

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BILL: CS/SB 1182

INTRODUCER: Military and Veterans Affairs, Space, and Domestic Security Committee and Senator Jones

SUBJECT: Business Development Incentives for Veterans and Military Spouses

DATE: February 11, 2026 REVISED: \_\_\_\_\_

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Bellamy</u>	<u>Proctor</u>	<u>MS</u>	<u>Fav/CS</u>
2. _____	_____	<u>FT</u>	_____
3. _____	_____	<u>AP</u>	_____

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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### I. Summary:

CS/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 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 existing in this state from July 1, 2026, through June 30, 2031.

The bill increases the corporate/franchise tax exemption in s. 220.14, F.S., from \$50,000 to \$100,000 per year, for five taxable years for eligible veteran-owned and military spouse-owned businesses. The bill also provides a one-time sales tax exemption on equipment and supplies directly related and used for business operations. The sales tax exemption applies for one year

upon the issuance of a temporary tax exemption certificate by the Department of Revenue (DOR).

The bill requires the Florida Department of Veterans' Affairs (FDVA), the DOR, and the DOS to ensure interagency cooperation, to include the exchange of information, and to develop rules to administer the bill. Additionally, the bill requires the FDVA to submit an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

The bill may have an indeterminate negative fiscal impact to the state. See Section V. Fiscal Impact Statement.

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.<sup>1</sup>

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;<sup>2</sup>
- 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;<sup>3</sup> 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 partner<sup>4</sup> as well as an annual report, among other documents.<sup>5</sup> General partnerships must file a partnership registration statement and an annual report, among other documents.<sup>6</sup>

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<sup>1</sup> Section 20.10(1), F.S.

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

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

<sup>4</sup> Sections 620.1109 and 620.1201(1)(a)–(e), F.S.

<sup>5</sup> Section 620.1210, F.S.

<sup>6</sup> Sections 620.8105 and 620.9003, F.S.

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

<b>DOS Filing Fees</b>		
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

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.<sup>7,8</sup> The DOR collects more than \$40 billion a year in taxes and fees annually and processes more than 9 million tax filings annually.<sup>9</sup>

### ***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,<sup>10</sup> admissions,<sup>11</sup> transient rentals,<sup>12</sup> 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.<sup>13</sup>

<sup>7</sup> Section 20.21(1), F.S.

<sup>8</sup> Florida Department of Revenue, *Quick Facts about the Florida Department of Revenue*, available at [https://floridarevenue.com/opengovt/Pages/quick\\_facts.aspx](https://floridarevenue.com/opengovt/Pages/quick_facts.aspx) (last visited Jan. 14, 2026).

<sup>9</sup> *Id.*

<sup>10</sup> Section 212.05(1)(a), F.S.

<sup>11</sup> Section 212.04(1)(b), F.S.

<sup>12</sup> Section 212.03(1)(a), F.S.

<sup>13</sup> Section 212.07(2), F.S.

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

### ***Florida Corporate Income/Franchise Tax***

Each year, the Florida Legislature must consider adopting the current Internal Revenue Code<sup>17</sup> (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.<sup>18</sup> In addition, the legislature adopts the IRC to utilize the well established body of federal law to the extent that it is not inconsistent with Florida law.<sup>19</sup> 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.<sup>20</sup> 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.<sup>21</sup>

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.<sup>22,23</sup> 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.<sup>24</sup> 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

<sup>14</sup> Section 212.055, F.S.

<sup>15</sup> Section 212.054(2)(a), F.S.

<sup>16</sup> 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](https://floridarevenue.com/Forms_library/current/dr15dss_26.pdf) (last visited January 28, 2026).

<sup>17</sup> Title 26, U.S.C.

<sup>18</sup> Chapter 220, F.S.

<sup>19</sup> 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.

<sup>20</sup> Chapter 2025-208, ss. 60-61, Laws of Fla.

<sup>21</sup> 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](https://floridarevenue.com/taxes/tips/Documents/TIP_25C01-01.pdf) (last visited Jan. 28, 2026).

<sup>22</sup> Section 220.11(2), F.S.

<sup>23</sup> 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](https://floridarevenue.com/Forms_library/current/f1120.pdf) (last visited Jan. 28, 2026).

<sup>24</sup> 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.

their individual income tax rates.<sup>25</sup> 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.<sup>26</sup>

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

Florida provides various tax benefits for certain corporate activities, such as paying salaries<sup>28</sup> 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.<sup>29</sup>

Section 220.14, F.S., provides that in computing a taxpayer's liability for tax, there is an exemption from the tax of \$50,000 of net income<sup>30</sup> or a lesser amount that will, without increasing the taxpayer's federal income tax liability, provide the state with an amount which is equal to the maximum federal income tax credit which may be available from time to time under federal law. In the case of a taxable year for a period of less than 12 months, the exemption allowed by s. 220.14, F.S., must be prorated based on the number of days in the year.<sup>31</sup> This exemption is only allowed once to taxpayers filing a consolidated return,<sup>32</sup> and members of a controlled group of corporations<sup>33</sup> filing separate returns must divide the exemption equally, unless all of the members consent to an apportionment plan providing for an unequal allocation of the exemption.<sup>34</sup>

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

<sup>26</sup> 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).

<sup>27</sup> Section 220.12, F.S.

<sup>28</sup> 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.*

<sup>29</sup> Florida Department of Revenue, *Corporate Income Tax Incentives*, available at [https://floridarevenue.com/taxes/taxesfees/Pages/corp\\_tax\\_incent.aspx](https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_incent.aspx) (last visited Jan. 26, 2026).

<sup>30</sup> "Net income" for the purpose of s. 220.14, F.S., means a taxpayer's net income for a taxable year shall be its adjusted federal income, or that share of its adjusted federal income for such year which is apportioned to this state under s. 220.15, F.S., plus nonbusiness income allocated to this state pursuant to s. 220.16, F.S., less the exemption allowed by s. 220.14, F.S. *See s. 220.12, F.S.*

<sup>31</sup> Section 220.14(2), F.S.

<sup>32</sup> Section 220.14(3), F.S.

<sup>33</sup> The term "controlled group of corporations" means any group of parent-subsidiary controlled group (depending on stock and parent company ownership), brother-sister controlled group, combined group, or certain insurance companies. *See 26 U.S. Code s. 1563.*

<sup>34</sup> Section 220.14(4), F.S.

## 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.<sup>35</sup> There are about 1.4 million veterans living in Florida, making the state's veteran population the second largest nationally.<sup>36</sup>

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:

CS/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.
- 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 specifically allows for the exchange of information between the FDVA, the DOS, and DOR, pursuant to a written agreement between the executive director and the agency. The FDVA and the DOS are bound by the same requirements of confidentiality relating to this information as the DOR.

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<sup>35</sup> Section 292.05(1), F.S.

<sup>36</sup> Florida Department of Veterans' Affairs, *Our Veterans*, available at <https://floridavets.org/our-veterans> (last visited Jan. 28, 2026).

The bill requires the DOS to waive all fees for:

- A new business established in this state by a veteran or military spouse.
- An existing veteran-owned or military spouse-owned business in 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 bill requires the FDVA to establish registration requirements for applicants seeking the fee waivers and tax exemptions. The registration requirements must include:

- For veterans, a DD Form 214 or another acceptable form of identification as specified by the United States Department of Veterans' Affairs, provided that the applicant served in and was honorably discharged from a branch of the United States Armed Forces.
- For military spouses, verification of a military spouse relationship and that the other spouse is on active duty or a veteran.
- Verification that the applicant's business meets eligibility requirements.
- The date on which the applicant began doing business in this state.
- For applicants seeking the 1-year sales tax exemption, a copy of their Florida corporate income/franchise tax return in order to verify the net income reported for the 5th or 7th taxable year, as applicable.

Additionally, the bill requires the FDVA to notify the DOR and DOS upon the successful verification of a veteran-owned or military spouse-owned business and to issue a verification letter to eligible veteran-owned or military spouse-owned businesses. The letter may be used to:

- Receive a fee waiver from the DOS.
- Claim an increased temporary exemption on a corporate/franchise tax return from the DOR.
- Receive a temporary tax exemption certificate from the DOR.

The bill requires the DOR to adopt rules to establish procedures for claiming the tax exemptions and for issuing temporary sales tax exemption certificates.

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

- A temporary five-year tax exemption increase from \$50,000 to \$100,000 from the corporate income/franchise tax exemption provided in s. 220.14, F.S.
  - 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 from the date of its incorporation in this state.
  - 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 from the date of its incorporation in this state.
- A one-time sales tax exemption for businesses that are at least 51 percent veteran-owned or military spouse-owned on equipment and supplies directly related to and used for business operations, which does not apply to purchases that are used for personal purposes or for both

personal and business purposes. The sales tax exemption is valid for the first year of business upon the issuance of a temporary tax exemption certificate by the DOR.

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

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 CS/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:**

None Identified.

**VII. Related Issues:**

None identified.

**VIII. Statutes Affected:**

This bill creates section 295.189 of the Florida Statutes.

This bill substantially amends section 213.053 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 Military and Veterans Affairs, Space, and Domestic Security on February 11, 2026:**

The committee substitute:

- Amends s. 213.053, F.S., to allow the exchange of information between the FDVA, DOS, and the DOR, pursuant to a written agreement between the executive director

and the agency. The FDVA and the DOS are bound by the same requirements of confidentiality relating to this information as the DOR.

- Removes “organized to engage in commercial transactions” from the definition of a “Veteran-owned or military spouse-owned business.”
- Increases the corporate/franchise tax exemption provided in s. 220.14, F.S., from \$50,000 to \$100,000 per year, for five taxable years for eligible veteran-owned and military spouse-owned businesses.
- Clarifies that the one-time sales tax exemption in the bill is for purchases of equipment and supplies directly related to and used for business operations. The exemption does not apply to purchases of items that are used for personal purposes or both personal and business purposes. Additionally, the amendment requires the issuance of a temporary tax exemption certificate from the DOR for eligible businesses to receive the exemption.
- Requires the DOR to adopt rules to establish procedures for claiming the tax exemptions and for issuing temporary sales tax exemption certificates.
- Requires the FDVA to establish registration requirements for applicants seeking the fee waivers and tax exemptions. The registration requirements must include:
  - For veterans, a DD Form 214 or another acceptable form of identification as specified by the United States Department of Veterans’ Affairs, provided that the applicant served in and was honorably discharged from a branch of the United States Armed Forces.
  - For military spouses, verification of a military spouse relationship and that the other spouse is on active duty or a veteran.
  - Verification that the applicant’s business meets eligibility requirements.
  - The date on which the applicant began doing business in this state.
  - For applicants seeking the 1-year sales tax exemption they must include a copy of their Florida corporate income/franchise tax return in order to verify the net income reported for the 5th or 7th taxable year, as applicable.
- Requires the FDVA to notify the DOR and DOS upon the successful verification of a veteran-owned or military spouse-owned business and to issue a verification letter to eligible veteran-owned or military spouse-owned businesses. The letter may be used to: receive a fee waiver from the DOS; claim an increased temporary exemption on a corporate/franchise tax return from the DOR; and receive a temporary tax exemption certificate from the DOR.

**B. Amendments:**

None.



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/11/2026	.	
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The Committee on Military and Veterans Affairs, Space, and Domestic Security (Jones) recommended the following:

1                   **Senate Amendment (with title amendment)**

2  
3                   Delete everything after the enacting clause  
4 and insert:

5                   Section 1. Paragraph (cc) is added to subsection (8) of  
6 section 213.053, Florida Statutes, to read:

7                   213.053 Confidentiality and information sharing.—

8                   (8) Notwithstanding any other provision of this section,  
9 the department may provide:

10                   (cc) State tax information relative to the exemptions in s.



11 295.189(5) pursuant to any formal agreement for the mutual  
12 exchange of information between the Department of Veterans'  
13 Affairs, the Department of State, and the Department of Revenue.

14  
15 Disclosure of information under this subsection shall be  
16 pursuant to a written agreement between the executive director  
17 and the agency. Such agencies, governmental or nongovernmental,  
18 shall be bound by the same requirements of confidentiality as  
19 the Department of Revenue. Breach of confidentiality is a  
20 misdemeanor of the first degree, punishable as provided by s.  
21 775.082 or s. 775.083.

22 Section 2. Section 295.189, Florida Statutes, is created to  
23 read:

24 295.189 Business development incentives for veterans and  
25 military spouses.—

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

28 (2) LEGISLATIVE FINDINGS AND INTENT.—

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

32 (b) The Legislature recognizes the challenges of frequent  
33 relocations and economic instability faced by many military  
34 spouses.

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

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

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



40       1. An active duty member of the United States Armed Forces;  
41       or  
42       2. A veteran.  
43       (b) "Veteran" has the same meaning as in s. 1.01(14).  
44       (c) "Veteran-owned or military spouse-owned business" means  
45       any business entity:  
46       1. That employs 200 or fewer permanent full-time employees.  
47       2. That, together with its affiliates, has a net worth of  
48       \$5 million or less or, if a sole proprietorship, has a net worth  
49       of \$5 million or less including personal and business  
50       investments.  
51       3. That is domiciled in this state.  
52       4. That is at least 51 percent owned and operated by one or  
53       more veterans or military spouses.  
54       5. The management and daily business operations of which  
55       are controlled by one or more veterans or military spouses.  
56       6. That has a professional license, if required by the  
57       industry, in the name of a veteran or military spouse who owns  
58       the business entity.  
59       (4) FEE WAIVER.—  
60       (a) The Department of State shall waive all fees for:  
61       1. A new business established by a veteran or military  
62       spouse in this state.  
63       2. An existing veteran-owned or military spouse-owned  
64       business in this state.  
65       (b) The fee waivers apply to veteran-owned or military  
66       spouse-owned businesses established between July 1, 2026, and  
67       June 30, 2031.  
68       (5) TAX EXEMPTIONS.—



69        (a) Eligible veteran-owned and military spouse-owned  
70        businesses shall receive:  
71           1. A temporary increase in the exemption provided by s.  
72        220.14 for business entities incorporated in this state and  
73        subject to the tax imposed by chapter 220, for the taxable year  
74        in which the Department of Veterans' Affairs verifies the  
75        veteran-owned or military spouse-owned business pursuant to  
76        subsection (7) and for each of the 4 subsequent taxable years.

77           a. A business that is 100 percent veteran-owned or military  
78        spouse-owned is eligible to receive an exemption from the tax  
79        imposed by chapter 220, totaling \$100,000 per taxable year for 5  
80        taxable years, after being in business for at least 5 years from  
81        the date of its incorporation in this state.

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. is eligible to receive an exemption  
85        from the tax imposed by chapter 220, totaling \$100,000 per  
86        taxable year for 5 taxable years, after being in business for at  
87        least 7 years from the date of its incorporation in this state.

88           2. A one-time sales tax exemption for veteran-owned or  
89        military spouse-owned businesses for purchases of equipment and  
90        supplies directly related to and used for business operations.  
91        This exemption does not apply to purchases of items that are  
92        used for personal purposes or items used for both personal and  
93        business purposes.

94           a. A business entity that is at least 51 percent veteran-  
95        owned or military spouse-owned is eligible to receive the sales  
96        tax exemption during the first year of business upon the  
97        issuance of a temporary tax exemption certificate by the



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98 Department of Revenue.

99 b. A business entity incorporated in this state and subject  
100 to the tax imposed by chapter 220 which is 100 percent veteran-  
101 owned or military spouse-owned and has been in business for 5  
102 years and whose net income as reported on its Florida corporate  
103 income or franchise tax return after application of the  
104 exemption provided in s. 220.14 is \$0 for the 5th taxable year  
105 is eligible to receive the 1-year sales tax exemption upon the  
106 issuance of a temporary tax certificate by the Department of  
107 Revenue.

108 c. A business entity incorporated in this state and subject  
109 to the tax imposed by chapter 220 which is at least 51 percent  
110 veteran-owned or military spouse-owned and has been in business  
111 for 7 years and whose net income as reported on its Florida  
112 corporate income or franchise tax return is \$0 for the 7th  
113 taxable year is eligible to receive the 1-year sales tax  
114 exemption upon the issuance of a temporary tax exemption  
115 certificate by the Department of Revenue.

116 (b) The Department of Revenue shall adopt rules to  
117 establish procedures for claiming the tax exemptions and for the  
118 developing and issuing of temporary sales tax exemption  
119 certificates upon notification of application approval by the  
120 Department of Veterans' Affairs.

121 (c) For veteran-owned and military spouse-owned businesses  
122 relocating to this state, the tax exemptions apply for 5 years  
123 after the date on which the business is established.

124 (6) ADMINISTRATION.—The Department of Veterans' Affairs,  
125 the Department of Revenue, and the Department of State shall:

126 (a) Develop rules for administering this section.



127        (b) Ensure interagency cooperation for seamless  
128 implementation of this section.

129        (7) REGISTRATION.—  
130        (a) The Department of Veterans' Affairs shall establish  
131 registration requirements for applicants seeking the fee waivers  
132 and tax exemptions provided by this section. The registration  
133 requirements must include:

134        1. For veterans, a DD Form 214 or another acceptable form  
135 of identification as specified by the United States Department  
136 of Veterans' Affairs, provided that the applicant served in and  
137 was honorably discharged from a branch of the United States  
138 Armed Forces.

139        2. For military spouses, verification of a military spouse  
140 relationship and that the other spouse is on active duty or a  
141 veteran.

142        3. Verification that the applicant's business meets the  
143 requirements provided in subparagraph (3)(c)1.-6.

144        4. The date on which the applicant began doing business in  
145 this state.

146        5. For applicants seeking the 1-year sales tax exemption  
147 provided under subparagraph (5)(a)2. must include a copy of  
148 their Florida corporate income or franchise tax return in order  
149 to verify the net income reported for the 5th or 7th taxable  
150 year, as applicable.

151        (b) Applicants meeting the registration requirements of  
152 paragraph (a) shall receive a veteran-owned or military spouse-  
153 owned business verification letter from the Department of  
154 Veterans' Affairs.

155        1. The verification letter may be presented to the



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156 Department of State to claim the fee waiver provided in  
157 subsection (4).

158 2. The verification letter must be attached to the Florida  
159 corporate income or franchise tax return to claim the increased  
160 temporary exemption provided by subparagraph (5)(a)1.

161 3. The verification letter may be presented to the  
162 Department of Revenue to receive a temporary tax exemption  
163 certificate pursuant to subparagraph (5)(a)2.

164 (c) The Department of Veterans' Affairs shall notify the  
165 Department of Revenue and the Department of State upon  
166 successful verification of the veteran-owned or military spouse-  
167 owned business.

168 (8) ANNUAL REPORTING.—Beginning December 31, 2026, and each  
169 December 31 thereafter, the Department of Veterans' Affairs  
170 shall submit a report to the Governor, the President of the  
171 Senate, and the Speaker of the House of Representatives which  
172 includes:

173 (a) The number of veteran-owned and military spouse-owned  
174 businesses that were established in this state.

175 (b) Economic metrics, such as job creation and tax revenue  
176 impact from veteran-owned and military spouse-owned businesses.

177 (c) Demographic data for the participating veterans and  
178 military spouses.

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

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

181 And the title is amended as follows:

182 Delete everything before the enacting clause  
183 and insert:



185                   A bill to be entitled  
186                   An act relating to business development incentives for  
187                   veterans and military spouses; amending s. 213.053,  
188                   F.S.; authorizing the Department of Revenue to provide  
189                   specified state tax information to the Department of  
190                   Veterans' Affairs and the Department of State under a  
191                   specified condition; creating s. 295.189, F.S.;  
192                   providing a short title; providing legislative  
193                   findings and intent; defining terms; requiring the  
194                   Department of State to waive all fees for certain  
195                   businesses; providing applicability; providing that  
196                   certain businesses are eligible to receive specified  
197                   tax exemptions; providing eligibility requirements for  
198                   such exemptions; providing applicability; requiring  
199                   the Department of Revenue to adopt specified rules;  
200                   requiring the Department of Veterans' Affairs, the  
201                   Department of Revenue, and the Department of State to  
202                   adopt specified rules and ensure interagency  
203                   cooperation; requiring the Department of Veterans'  
204                   Affairs to establish registration requirements for  
205                   businesses seeking certain fee waivers and tax  
206                   exemptions; specifying registration requirements;  
207                   requiring that applicants meeting certain requirements  
208                   receive a verification letter from the Department of  
209                   Veterans' Affairs; specifying ways in which such  
210                   letter may be used or presented; requiring the  
211                   Department of Veterans' Affairs to notify the  
212                   Department of State and the Department of Revenue  
213                   under specified conditions; providing annual reporting



214 requirements, beginning on a specified date; providing  
215 an effective date.

By Senator Jones

34-01094-26

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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

Page 1 of 4

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

34-01094-26

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



The Florida Senate

## Committee Agenda Request

**To:** Senator Tom Wright, Chair  
Committee on Military and Veterans Affairs, Space, and Domestic Security

**Subject:** Committee Agenda Request

**Date:** January 13, 2026

---

I respectfully request that **Senate Bill #1182**, relating to Business Development Incentives for Veterans and Military Spouses, be placed on the:

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

A handwritten signature in blue ink, appearing to read "Shev" or "Shevrin".

---

Senator Shevrin D. "Shev" Jones  
Florida Senate, District 34

**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.)

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Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

---

BILL: SB 1594

INTRODUCER: Senator Gaetz

SUBJECT: Veteran Benefit Payments to Minor Clients

DATE: February 10, 2026 REVISED: \_\_\_\_\_

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Fiore	Tuszynski	CF	<b>Favorable</b>
2. Proctor	Proctor	MS	<b>Favorable</b>
3. _____	_____	FP	_____

---

## I. Summary:

SB 1594 authorizes the Department of Children and Families to access certain federal veteran benefit payments that are deposited into a combined account for a minor client when the client reaches 18 years of age, or up to 23 years of age if the client is enrolled in school.

The bill limits the use of such funds to postsecondary education services and support and aftercare services under the Road-to-Independence Program in s. 409.1451, F.S. The bill expressly prohibits these funds from supplanting existing financial assistance provided under s. 409.1451(2)(b), F.S.

The bill has no anticipated fiscal impact.

The bill takes effect July 1, 2026.

## II. Present Situation:

### Department Authority to Collect and Use Funds on Behalf of Children in Care

Section 402.33, F.S., governs the authority of the Department of Children and Families (DCF), Department of Health, and the Agency for Persons with Disabilities to charge fees for services provided and to collect certain payments or benefits on behalf of individuals receiving services.<sup>1</sup> These state agencies may actively assist a client or their responsible party (e.g., parents, guardians, or other legally responsible parties) in obtaining any financial benefits they are entitled to by law.<sup>2</sup> The statute also allows these state agencies to serve as a representative payee for those benefits and to receive them on the client's behalf.<sup>3</sup> "Benefit payments" contemplated

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<sup>1</sup> Section 402.33(2)-(3), F.S.

<sup>2</sup> Section 402.33(3), F.S.

<sup>3</sup> *Id.*

under the statute include cash payments from the United States Department of Veterans Affairs (VA).<sup>4</sup> While the statute authorizes these state agencies to receive VA payments on behalf of clients, it does so for the purpose of offsets to reduce the client's liability for departmental fees. The statute does not expressly address these state agencies' ability to access or utilize federal veteran benefit payments for purposes related to postsecondary education services and support or aftercare services.

Any funds that are lawfully entrusted to the DCF for the personal benefit of its clients, including dependent children, must be held in trust and administered to protect both the short-term and long-term interests of the client.<sup>5</sup> Acting in this fiduciary capacity, the DCF administers a court-approved Master Trust to receive, hold, and manage benefit payments and other assets for children in its custody, including Social Security and VA benefits.<sup>6</sup>

### **Federal Veterans Affairs Benefit Payments**

The VA administers a variety of benefit programs that may provide payments to dependents of eligible veterans, including minor children. These benefits can include dependency and indemnity compensation, survivors' benefits, and education-related assistance, depending on the veteran's service and eligibility status.<sup>7</sup> Federal law authorizes the VA to temporarily pay VA benefits to the person who has custody and control of a minor beneficiary, provided the funds are used solely for the benefit of that beneficiary.<sup>8</sup> Funds held in trust by the federal government may be released to the beneficiary upon attainment of majority or to the beneficiary's fiduciary.<sup>9</sup>

There are two independent pathways for a state agency to qualify as a fiduciary. One pathway requires the state agency to be legally vested with the responsibility or care of a beneficiary.<sup>10</sup> Even though a child is adjudicated dependent, the DCF does not automatically qualify as a fiduciary under this pathway. Florida law treats "guardianship of the person" and "guardianship of the property" as distinct legal statuses. While it has custodial and placement authority over the child, the DCF does not have ownership or fiduciary control over a child's assets.<sup>11</sup> Another pathway to qualify as a fiduciary is to be appointed by the VA in a representative capacity to receive money paid for the use and benefit of a minor or other beneficiary.<sup>12</sup> The VA appoints fiduciaries through an administrative process that includes suitability screening and formal designation.<sup>13</sup> While serving as a fiduciary, the DCF remains subject to ongoing federal oversight and accounting requirements.<sup>14</sup>

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<sup>4</sup> Section 402.33(1)(a), F.S.

<sup>5</sup> Section 402.17(2), F.S.

<sup>6</sup> See CFOP 170-16, Ch. 3; CFOP 170-16, at pg. 3-10; and Explanation of Master Trust Notice, attachment 1 to Ch. 3, <https://resourcelibrary.myflfamilies.com/cfop170/CFOP%20170-16,%20%20%20%20Administrative%20Functions.pdf> (last visited February 6, 2026).

<sup>7</sup> See generally Benefits for Family and Caregivers, Veterans Affairs, <https://www.va.gov/family-and-caregiver-benefits/> (last visited February 6, 2026).

<sup>8</sup> 38 U.S.C. § 5502(d).

<sup>9</sup> *Id.*

<sup>10</sup> 38 U.S.C. § 5506(1).

<sup>11</sup> Section 39.812(3), F.S.

<sup>12</sup> 38 U.S.C. § 5506(2).

<sup>13</sup> 38 C.F.R. § 13.100.

<sup>14</sup> 38 C.F.R. § 13.110 et seq.

The following table provides information on the different VA education benefits that may be available to the dependents of veterans:

Program	Veteran Status	Type of Benefit	Who Receives Payment
<b>Post-9/11 GI Bill</b> (Transferred Entitlement) <sup>15</sup>	Veteran alive and eligible	<ul style="list-style-type: none"> <li>• Tuition &amp; fees</li> <li>• Monthly housing allowance (MHA)</li> <li>• Books stipend</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition → school</li> <li>• MHA &amp; books → <b>beneficiary or fiduciary</b></li> </ul>
<b>Fry Scholarship</b> <sup>16</sup>	Service member died in line of duty after 9/11/2001	<ul style="list-style-type: none"> <li>• Tuition &amp; fees</li> <li>• MHA</li> <li>• Books stipend</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition → school</li> <li>• MHA &amp; books → <b>beneficiary or fiduciary</b></li> </ul>
<b>Survivors' and Dependents' Educational Assistance (DEA)</b> <sup>17</sup>	Veteran deceased or permanently/totally disabled	Monthly education assistance payment	<b>Paid to beneficiary or fiduciary</b>

### Road-to-Independence Program

Florida provides independent living services to young adults to help them transition out of foster care and to prepare them to become self-sufficient adults. In 2013, the Legislature established the Road-to-Independence Program as a voluntary service specifically to help eligible young adults who were formerly in foster care receive the skills, education, and support necessary to become self-sufficient through either postsecondary education services and support (PESS) or aftercare services (Aftercare).<sup>18</sup> The following table provides information on the eligibility requirements to participate in PESS and Aftercare and the services provided by each:

Road-to-Independence Program		
Program	Eligibility	Services
Postsecondary Education Services and Support (PESS) <sup>19</sup>	<p>Young adults who:</p> <ul style="list-style-type: none"> <li>• Turned 18 years of age in foster care or is currently living in foster care; or</li> <li>• Was at least 14 years of age and was adopted from foster care or placed with a court-approved dependency guardian after spending at least 6 months in licensed care within the 12 months immediately preceding such placement or adoption; <b>and</b></li> <li>○ Spent at least 6 months in licensed care before reaching his or her 18<sup>th</sup> birthday;</li> </ul>	\$1,720 monthly or the monthly room and board rate, depending on the eligibility conditions the child meets.

<sup>15</sup> 38 U.S.C. §§ 3311(b) and 3319.

<sup>16</sup> 38 U.S.C. §§ 3311(b)(8)-(10) and 3311(f).

<sup>17</sup> 38 U.S.C. § 3500 et seq.

<sup>18</sup> Ch. 2013-178, Laws of Florida; and s. 409.1451(1)(c), F.S.

<sup>19</sup> Section 409.1451(2), F.S.

Road-to-Independence Program		
Program	Eligibility	Services
	<ul style="list-style-type: none"> <li>○ Earned a high school diploma or equivalent;</li> <li>○ Are attending a college or vocational school that is Bright Futures eligible;</li> <li>○ Has reached 18 years of age but not 23 years of age.</li> <li>○ Has applied for grants and scholarships;</li> <li>○ Has submitted a Free Application for Federal Student Aid; and</li> <li>○ Signed an agreement to allow the DCF and CBC lead agency access to school records.</li> </ul>	
Aftercare <sup>20</sup>	<p>Young adults who have reached 18 years of age but are not yet 23 and are:</p> <ul style="list-style-type: none"> <li>• Not in EFC.</li> <li>• Temporarily not receiving PESS.</li> </ul> <p>Subject to available funding, aftercare services are also available to a young adult who is between the ages of 18 and 22, and is:</p> <ul style="list-style-type: none"> <li>• Receiving PESS during an emergency situation but lacks the sufficient resources to meet the emergency situation; or</li> <li>• Was placed by a court in out-of-home care, lived in out-of-home care for at least 6 months after turning 14 years of age, and did not achieve reunification with his or her parent or guardian.</li> </ul>	<p>Services include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>• Mentoring and tutoring.</li> <li>• Mental health and substance abuse counseling.</li> <li>• Life skills classes.</li> <li>• Parenting classes.</li> <li>• Job and career skills training.</li> <li>• Counselor consultations.</li> <li>• Temporary financial assistance.</li> </ul>

### III. Effect of Proposed Changes:

Section 1 amends s. 402.33, F.S., to authorize the DCF<sup>21</sup> to access benefit payments provided by the VA that are deposited into a combined account for a minor client. The authority applies when the minor attains 18 years of age, or up to 23 years of age if the individual is enrolled in school.

The section limits the use of such accessed VA benefit payments to PESS and Aftercare under s. 409.1451, F.S. The section further provides that the DCF may not supplant the financial assistance provided under s. 409.1451(2)(b), F.S., thereby preserving the existing level of state-funded assistance of \$1,720/month for eligible individuals.

By expressly authorizing access to VA benefit payments for these specified purposes, the bill provides statutory authority for the DCF to facilitate coordination of funds between federal benefit payments and state programs designed to support young adults transitioning from foster care to independence.

<sup>20</sup> Section 409.1451(3), F.S.

<sup>21</sup> Under s. 402.33(1)(c), F.S., the term “department” expressly includes the DCF, the Department of Health (DOH), and the Agency for Persons with Disabilities (APD). Despite the shared definition, the postsecondary education services and supports program and the aftercare program under s. 409.1451, F.S., are administered by DCF. DOH and APD do not oversee foster care aftercare or postsecondary support services, nor do those agencies typically manage education-related benefit accounts for former foster youth. As a result, DCF would be the only agency likely to access or use these funds in practice.

**Section 2** 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:**

None identified.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

None identified.

**B. Private Sector Impact:**

The bill may have an indeterminate positive fiscal impact on select DCF minor clients. The bill authorizes the DCF to access certain federal veteran benefit payments that are deposited into a combined account for a minor client that may be used for postsecondary education services and support and aftercare services under the Road-to-Independence Program.

**C. Government Sector Impact:**

None identified.

**VI. Technical Deficiencies:**

None identified.

**VII. Related Issues:**

None identified.

**VIII. Statutes Affected:**

This bill substantially amends section 402.33 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 Gaetz

1-01396-26

20261594

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

14           Section 1. Present subsections (3) through (9) of section  
15 402.33, Florida Statutes, are redesignated as subsections (4)  
16 through (10), respectively, and a new subsection (3) is added to  
17 that section, to read:

18 402.33 Department authority to charge fees for services  
19 provided.-

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

2/11/26

The Florida Senate

1594

Meeting Date

## APPEARANCE RECORD

Bill Number or Topic

Military & Vet Affairs  
Committee

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

Amendment Barcode (if applicable)

Name Victoria Zepp Phone 833.618.8180  
Address 310 W. College Ave. Email VICTORIA@TEAM180.COM  
Street Tallahassee State FL Zip 32301  
City Tallahassee State FL Zip 32301

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:

**Family Support  
Services**

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 \(flsenate.gov\)](https://flsenate.gov/2020-2022JointRules.pdf)

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

S-001 (08/10/2021)



The Florida Senate

## Committee Agenda Request

**To:** Senator Tom Wright, Chair  
Committee on Military and Veterans Affairs, Space, and Domestic Security

**Subject:** Committee Agenda Request

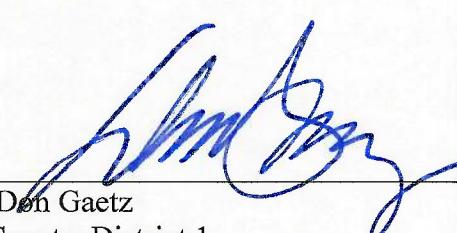
**Date:** January 26, 2026

---

I respectfully request that **Senate Bill #1594**, relating to Veteran Benefit Payments to Minor Clients, be placed on the:

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

\_\_\_\_\_  
Senator Don Gaetz  
Florida Senate, District 1

A handwritten signature in blue ink that reads "Don Gaetz".

2225

STATE OF FLORIDA  
DEPARTMENT OF STATE  
Division of Elections

I, Cord Byrd, Secretary of State,  
do hereby certify that

*Matthew Bocchino*

is duly appointed a member of the

**Board of Directors,  
Space Florida**

for a term beginning on the Twenty-Second day of December, A.D., 2025, until the Thirtieth day of September, A.D., 2029 and is subject to be confirmed by the Senate during the next regular session of the Legislature.

*Given under my hand and the Great Seal of the  
State of Florida, at Tallahassee, the Capital, this  
the Twenty-Seventh day of January, A.D., 2026.*



Secretary of State

**RON DESANTIS**  
GOVERNOR

2023-6-11 9:26

December 22, 2025

Secretary Cord Byrd  
Department of State  
R.A. Gray Building, Room 316  
500 South Bronough Street  
Tallahassee, Florida 32399-0250

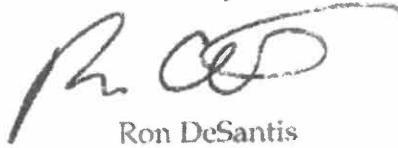
Dear Secretary Byrd:

Please be advised I have made the following reappointment under the provisions of Chapter 2023-200, Laws of Florida - Section 331.3081, Florida Statutes:

Mr. Matthew Bocchino  
13365 Simpson Way  
Jacksonville, Florida 32221

as a member of the Space Florida Board of Directors, subject to confirmation by the Senate. This appointment is effective December 22, 2025, for a term ending September 30, 2029.

Sincerely,



Ron DeSantis  
Governor

RD/dw

STATE OF FLORIDA  
JUN 21 AM 11:03  
NOTARY PUBLIC

## OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.; § 92.50, Florida Statutes)

### STATE OF FLORIDA

County of Duval MS St. Johns

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

### Director, Space Florida Board of Directors

(Full Name of Office – Abbreviations Not Accepted)

on which I am now about to enter, so help me God.

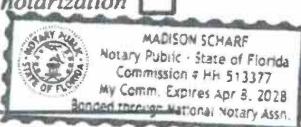
[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

Signature ZK

Sworn to and subscribed before me by means of physical presence  OR online notarization   
this 19th day of January, 2021.

Madison Schart

Signature of Officer Administering Oath or of Notary Public



(To be completed only by judges administering oath – see § 92.50, Florida Statutes.)

(To be completed by officer administering oath, other than judges – see § 92.50, Florida Statutes.)

Affix Seal Below

Print Name

Title

Court

Personally Known  OR Produced Identification

Type of Identification Produced \_\_\_\_\_

## ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home  Office

13365 Simpson Way

Street or Post Office Box

Jacksonville, FL 32221

City, State, Zip Code

Matthew Bocchino

Print Name

ZK

Signature

2225

STATE OF FLORIDA  
DEPARTMENT OF STATE  
Division of Elections

I, Cord Byrd, Secretary of State,  
do hereby certify that

*Tim Thomas*

is duly appointed a member of the

Board of Directors,  
Space Florida

for a term beginning on the Twenty-Second day of December, A.D., 2025, until the Thirtieth day of September, A.D., 2027 and is subject to be confirmed by the Senate during the next regular session of the Legislature.

Given under my hand and the Great Seal of the State of Florida, at Tallahassee, the Capital, this the Twenty-Seventh day of January, A.D. 2026.



Secretary of State

**RON DESANTIS**  
GOVERNOR

00000000000000000000000000000000

December 22, 2025

Secretary Cord Byrd  
Department of State  
R.A. Gray Building, Room 316  
500 South Bronough Street  
Tallahassee, Florida 32399-0250

Dear Secretary Byrd:

Please be advised I have made the following appointment under the provisions of Chapter 2023-200, Laws of Florida - Section 331.3081, Florida Statutes:

Mr. Tim Thomas



as a member of the Space Florida Board of Directors, filling a vacant seat previously occupied by Mori Hosseini, subject to confirmation by the Senate. This appointment is effective December 22, 2025, for a term ending September 30, 2027.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron DeSantis".

Ron DeSantis  
Governor

RD/dw

# OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.; § 92.50, Florida Statutes)

STATE OF FLORIDA

County of Brevard

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

## Board of Directors Space Florida

(Full Name of Office – Abbreviations Not Accepted)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

Signature Tim Thomas

Sworn to and subscribed before me by means of physical presence  OR online notarization   
this 14<sup>th</sup> day of January, 2026.

Tamara L. Watta

Signature of Officer Administering Oath or of Notary Public

(To be completed only by judges administering oath – see § 92.50, Florida Statutes.)

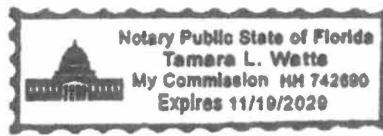
Print Name

Title

Court

(To be completed by officer administering oath, other than judges – see § 92.50, Florida Statutes.)

Affix Seal Below



Personally Known  OR Produced Identification

Type of Identification Produced \_\_\_\_\_

## ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home  Office

[Redacted Address]

Street or Post Office Box  
[Redacted Box]

City, State, Zip Code

Tim Thomas

Print Name

Tim Thomas  
Signature

2225

STATE OF FLORIDA  
DEPARTMENT OF STATE

**Division of Elections**

I, Cord Byrd, Secretary of State,  
do hereby certify that

***Belinda M. Keiser***

is duly appointed a member of the

**Board of Directors,  
Space Florida**

for a term beginning on the Twenty-Second day of December, A.D., 2025, until the Thirtieth day of September, A.D., 2027 and is subject to be confirmed by the Senate during the next regular session of the Legislature.

*Given under my hand and the Great Seal of the  
State of Florida, at Tallahassee, the Capital, this  
the Fourth day of February, A.D., 2026.*



Secretary of State

**RON DESANTIS**  
GOVERNOR

2023-200, 331.3081

12/22/2025

December 22, 2025

Secretary Cord Byrd  
Department of State  
R.A. Gray Building, Room 316  
500 South Bronough Street  
Tallahassee, Florida 32399-0250

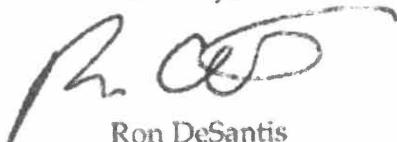
Dear Secretary Byrd:

Please be advised I have made the following appointment under the provisions of Chapter 2023-200, Laws of Florida - Section 331.3081, Florida Statutes:

Mrs. Belinda Keiser  
1900 West Commercial Boulevard  
Fort Lauderdale, Florida 33309

as a member of the Space Florida Board of Directors, filling a vacant seat previously occupied by Kevin Thibault, subject to confirmation by the Senate. This appointment is effective December 22, 2025, for a term ending September 30, 2027.

Sincerely,



Ron DeSantis  
Governor

RD/dw

# OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.; § 92.50, Florida Statutes)

2020ES-3 AM11:59

STATE OF FLORIDA

County of Broward County

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

**Space Florida**

(Full Name of Office – Abbreviations Not Accepted)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

Signature Belinda M. Keiser

Sworn to and subscribed before me by means of physical presence  OR online notarization   
this 16 day of January, 2016

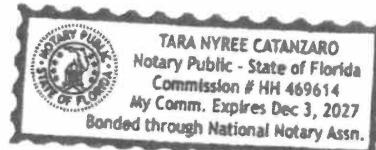
Tara Nyree Catanzaro

Signature of Officer Administering Oath or of Notary Public

(To be completed only by judges administering oath – see § 92.50, Florida Statutes.)

(To be completed by officer administering oath, other than judges – see § 92.50, Florida Statutes.)

Affix Seal Below



Personally Known  OR Produced Identification

Type of Identification Produced DRIVER'S LICENSE

## ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home  Office

1900 West Commercial Blvd.

Street or Post Office Box

Fort Lauderdale, Florida, 3309

City, State, Zip Code

Belinda M. Keiser

Print Name

Belinda M. Keiser

Signature

# CourtSmart Tag Report

Room: SB 301

Case No.:

Type:

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

Judge:

Started: 2/11/2026 3:00:07 PM

Ends: 2/11/2026 3:13:01 PM

Length: 00:12:55

3:00:09 PM Chair Wright calls the meeting to order  
3:00:14 PM Roll call  
3:00:22 PM Quorum announced  
3:00:27 PM Pledge of Allegiance  
3:00:48 PM Chair with opening comments  
3:01:11 PM Tab 2 SB 1594 Veteran Benefit Payments to Minor Clients by Senator Gaetz  
3:01:17 PM Senator Gaetz explains the bill  
3:02:02 PM No questions  
3:02:04 PM Appearance Form  
3:02:09 PM Victoria Zepp, Family Support Services waives  
3:02:25 PM Senator Gaetz waives  
3:02:27 PM Roll call  
3:02:36 PM SB 1594 is reported favorably  
3:02:54 PM Tab 1 SB 1182 Business Development Incentives for Veterans and Military Spouses by Senator Jones  
3:03:01 PM Senator Jones explains the bill  
3:03:53 PM Amendment Barcode 172602  
3:03:59 PM Senator Jones explains the amendment  
3:05:13 PM No questions  
3:05:22 PM Senator Jones waives close  
3:05:24 PM Amendment is adopted  
3:05:35 PM Back on the Bill  
3:05:50 PM Senator Jones closes  
3:06:14 PM Roll call  
3:06:28 PM CS/SB 1182 is reported favorably  
3:06:48 PM Confirmations  
3:07:11 PM Senator Jones  
3:07:20 PM Chair Wright  
3:07:22 PM Senator Jones  
3:07:38 PM Motion to confirm by Senator Truenow  
3:07:42 PM Roll call  
3:07:53 PM Confirmations approved  
3:08:00 PM Votes after  
3:08:05 PM Senator Sharief Tab 2  
3:08:13 PM Without objection - motion adopted  
3:08:22 PM Chair with comments  
3:08:46 PM Senator Burgess  
3:09:47 PM Chair Wright  
3:10:04 PM Senator Sharief  
3:11:13 PM Senator Jones  
3:12:15 PM Senator Truenow  
3:12:43 PM Chair Wright  
3:12:50 PM Senator Burgess moves to adjourn  
3:12:54 PM Meeting adjourned