

Tab 1	SB 114 by Book (CO-INTRODUCERS) Stewart, Hutson, Perry, Berman, Torres; (Identical to H 00029) Tax Exemption for Diapers and Incontinence Products					
Tab 2	CS/SB 116 by CM, Rodriguez; (Similar to H 00205) Taxation of Investigative Services					
Tab 3	SB 278 by Rodriguez; (Identical to H 00619) State Estate Tax					
885972	D	S	RCS	FT, Rodriguez	Delete everything after	03/14 04:34 PM
Tab 4	CS/SB 284 by GO, Brodeur; (Identical to H 01025) Energy					
808450	A	S	RCS	FT, Brodeur	Delete L.23 - 103:	03/14 04:35 PM
212648	AA	S	RCS	FT, Brodeur	Delete L.44:	03/14 04:35 PM
Tab 5	SB 288 by DiCeglie (CO-INTRODUCERS) Rodriguez, Stewart; (Similar to H 00499) Florida Main Street Program and Historic Preservation Tax Credits					
366490	A	S	RCS	FT, DiCeglie	Delete L.138 - 367:	03/14 04:36 PM
Tab 6	SB 844 by Yarborough; (Identical to H 00867) Sales Tax Exemption for Renewable Natural Gas Machinery and Equipment					

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Tuesday, March 14, 2023
TIME: 11:00 a.m.—1:00 p.m.
PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator Ingoglia, Chair; Senator Rodriguez, Vice Chair; Senators Albritton, Berman, Boyd, Broxson, Hutson, Jones, Mayfield, Pizzo, and Torres

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 114 Book (Identical H 29)	Tax Exemption for Diapers and Incontinence Products; Exempting the sale for human use of diapers, incontinence undergarments, incontinence pads, and incontinence liners from the sales and use tax, etc. CA 03/07/2023 Favorable FT 03/14/2023 Favorable AP	Favorable Yeas 9 Nays 0
2	CS/SB 116 Commerce and Tourism / Rodriguez (Similar H 205)	Taxation of Investigative Services; Defining the terms “private investigation services” and “small private investigative agency”; providing a sales tax exemption for the sale of private investigation services by a small private investigative agency to a client; authorizing the Department of Revenue to adopt emergency rules, etc. CM 02/14/2023 Fav/CS FT 03/14/2023 Favorable AP	Favorable Yeas 9 Nays 0
3	SB 278 Rodriguez (Identical H 619)	State Estate Tax; Providing applicability of ch. 198, F.S., with respect to certain estates; providing a directive to the Division of Law Revision, etc. JU 02/07/2023 Favorable FT 03/14/2023 Fav/CS AP	Fav/CS Yeas 9 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Tuesday, March 14, 2023, 11:00 a.m.—1:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	CS/SB 284 Governmental Oversight and Accountability / Brodeur (Identical H 1025)	Energy; Exempting certain components and labor used for electric vehicle conversion from sales tax; revising the selection criteria for purchasing or leasing vehicles for state agencies, state universities, community colleges, and local governments under a state purchasing plan; deleting a provision requiring the use and procurement of ethanol and biodiesel blended fuels; requiring the Department of Management Services, before a specified date, to make recommendations to state agencies, state universities, community colleges, and local governments relating to the procurement and integration of electric and natural gas fuel vehicles, etc. GO 02/21/2023 Fav/CS FT 03/14/2023 Fav/CS FP	Fav/CS Yeas 9 Nays 0
5	SB 288 DiCeglie (Similar H 499)	Florida Main Street Program and Historic Preservation Tax Credits; Citing this act as the "Main Street Historic Tourism and Revitalization Act"; providing a credit against the state corporate income tax and the insurance premium tax for qualified expenses in rehabilitating certain historic structures; specifying eligibility requirements for the tax credit; specifying requirements for the Division of Historical Resources of the Department of State for evaluating and certifying applications for tax credits; specifying the order in which the credit is applied against the corporate income tax or franchise tax, etc. CM 02/14/2023 Favorable FT 03/14/2023 Fav/CS AP	Fav/CS Yeas 8 Nays 0
6	SB 844 Yarborough (Identical H 867)	Sales Tax Exemption for Renewable Natural Gas Machinery and Equipment; Providing a sales tax exemption for the purchase of certain machinery and equipment relating to renewable natural gas; requiring purchasers of such machinery and equipment to furnish the vendor with a certain affidavit; providing an exception; providing penalties, including a criminal penalty, etc. CM 03/06/2023 Favorable FT 03/14/2023 Favorable AP	Favorable Yeas 9 Nays 0

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: SB 114

INTRODUCER: Senator Book and others

SUBJECT: Tax Exemption for Diapers and Incontinence Products

DATE: March 13, 2023

REVISED: _____

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

I. Summary:

SB 114 exempts from the sales and use tax the sale of diapers, incontinence undergarments, incontinence pads, and incontinence liners.

The Revenue Estimating Conference determined that the bill will reduce General Revenue Fund receipts by \$22.7 million beginning in Fiscal Year 2023-2024, with a recurring impact of \$54.5 million each year thereafter. The bill will reduce local government receipts by \$6.1 million in Fiscal Year 2023-2024, with a recurring impact of \$14.5 million each year thereafter.

The bill takes effect January 1, 2024.

II. Present Situation:

Florida Sales Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services and 5.5 percent on the rental of commercial real estate.⁴ In addition to the 6 percent sales tax, Florida law authorizes counties to levy discretionary sales surtaxes.⁵ Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.

Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified

¹ Section 212.05(1)(a)1.a, F.S.

² Section 212.04(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.031, F.S.

⁵ Section 212.055, F.S.

circumstances. There are currently more than 270 exemptions, exclusions, deductions, and credits from sales and use tax.⁶

Exemptions for Diapers and Incontinence Products

In the first year of a child's life, parents can expect to use approximately 3,000 diapers, or an average of eight diapers per day.⁷ The average cost for a diaper is around \$0.30, but some brands are closer to \$0.75 per diaper.⁸ The average state sales tax paid for disposable diapers for a single child over one year, based on those numbers, is anywhere from \$54 to \$135.

Some medical products are among the items exempt from sales and use tax.⁹ Such products include ostomy pouches, catheters, and mastectomy pads.¹⁰ Common household remedies used in the cure, mitigation, treatment, or prevention of illness or disease, such as alcohol wipes, bandages, and gauze, are also exempt from sales and use tax.¹¹ Certain products relating to infants are exempt, including baby food, formulas, and teething lotion.¹²

Diapers and incontinence products are not statutorily exempt from sales and use tax in Florida. However, diapers for children and adults, diaper bags, and diaper inserts have been temporarily exempted from sales tax during certain sales tax holidays.¹³ Additionally, Children's diapers including single-use diapers, reusable diapers, and reusable diaper inserts are currently exempt from sales tax until June 30, 2023.¹⁴

Other States

Of the 45 states that impose a sales tax,¹⁵ California, Colorado, Connecticut, Indiana, Iowa, Louisiana, Maryland, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and the District of Columbia do not subject the sale of diapers to state sales tax.¹⁶ North Dakota exempts diapers used for incontinence, but not baby diapers.¹⁷

⁶ Office of Economic and Demographic Research, *Florida Tax Handbook (2022)*, at 166-171, available at <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2022.pdf> (last visited Mar. 2, 2023).

⁷ Buying Diapers, American Academy of Pediatrics healthychildren.org website, available at <https://www.healthychildren.org/English/ages-stages/baby/diapers-clothing/Pages/Buying-Diapers.aspx> (last visited Mar. 8, 2023)

⁸ *Id.* In addition, a search of major retailers showed a significant variety in prices for name brand diapers.

⁹ Section 212.08(2)(a), F.S.

¹⁰ The Department of Business and Professional Regulation is responsible for prescribing and approving a list of common household remedies, which is then certified by the Department of Revenue. See Department of Revenue, *Nontaxable Medical Items and Grocery List, 2*, available at https://floridarevenue.com/Forms_library/current/dr46nt.pdf (last visited Mar. 8, 2023).

¹¹ *Id.* at 1.

¹² *Id.* at 3.

¹³ See, e.g., Department of Revenue, *2022 Back-to-School Sales Tax Holiday Tax Information Publication*, p.4, available at https://floridarevenue.com/taxes/tips/Documents/TIP_22A01-08.pdf (last visited Mar. 8, 2023).

¹⁴ Ch. 2022-97, s. 50, Laws of Fla.

¹⁵ Alaska, Delaware, Montana, New Hampshire, and Oregon do not levy a state sales tax. See Tax Foundation, *State and Local Sales Tax Rates (2020)*, available at <https://files.taxfoundation.org/20200115132659/State-and-Local-Sales-Tax-Rates-2020.pdf> (last visited Mar. 8, 2023).

¹⁶ National Diaper Bank Network, *Sales Tax on Diaper Purchases by State*, available at <https://nationaldiaperbanknetwork.org/diaper-tax/> (last visited Mar. 8, 2023).

¹⁷ *Id.*

III. Effect of Proposed Changes:

The bill amends s. 212.08, F.S., to exempt diapers, incontinence undergarments, incontinence pads, and incontinence liners from state sales and use tax.

The bill takes effect January 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{18,19} which is \$2.3 million or less for Fiscal Year 2023-2024.²⁰

The Revenue Estimating Conference determined that the bill will reduce the ability of local governments to raise revenue through local option surtaxes by \$3.1 million in Fiscal Year 2023-2024, and by a minimum of \$7.4 million each year thereafter. Therefore, the mandates provisions may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable. The bill does not create or increase state taxes or fees. Thus, Art. VII, s. 19 of the Florida Constitution does not apply.

¹⁸ FLA. CONST. art. VII, s. 18(d).

¹⁹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.fl.senate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited March 7, 2023).

²⁰ Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited March 7, 2023).

E. Other Constitutional Issues:

None identified.

V. **Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference determined that the bill will reduce General Revenue Fund receipts by \$22.7 million beginning in Fiscal Year 2023-2024, with a recurring impact of \$54.5 million each year thereafter. The bill will reduce local government receipts by \$6.1 million in Fiscal Year 2023-2024, with a recurring impact of \$14.5 million each year thereafter.

B. Private Sector Impact:

Individuals will see a reduction in the cost of purchasing diapers and incontinence products. Daycare providers, diaper service providers, hospitals, and other businesses will also see a reduction in the cost of diapers and incontinence products.

C. Government Sector Impact:

The Department of Revenue estimates that they will incur a cost associated with printing and mailing a Tax Information Publication (TIP) to businesses advising of the new sales tax exemption. The estimated cost to print and mail the TIP is \$77,220.²¹

VI. **Technical Deficiencies:**

None.

VII. **Related Issues:**

None.

VIII. **Statutes Affected:**

This bill substantially amends section 212.08 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.

²¹ Department of Revenue, *SB 114, 2023 Agency Legislative Bill Analysis* (on file with the Committee on Finance and Tax).

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

By Senator Book

35-00407-23

2023114__

1 A bill to be entitled
 2 An act relating to a tax exemption for diapers and
 3 incontinence products; amending s. 212.08, F.S.;
 4 exempting the sale for human use of diapers,
 5 incontinence undergarments, incontinence pads, and
 6 incontinence liners from the sales and use tax;
 7 providing an effective date.

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

10 Section 1. Paragraph (qqq) is added to subsection (7) of
 11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
 13 storage tax; specified exemptions.—The sale at retail, the
 14 rental, the use, the consumption, the distribution, and the
 15 storage to be used or consumed in this state of the following
 16 are hereby specifically exempt from the tax imposed by this
 17 chapter.
 18

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 20 entity by this chapter do not inure to any transaction that is
 21 otherwise taxable under this chapter when payment is made by a
 22 representative or employee of the entity by any means,
 23 including, but not limited to, cash, check, or credit card, even
 24 when that representative or employee is subsequently reimbursed
 25 by the entity. In addition, exemptions provided to any entity by
 26 this subsection do not inure to any transaction that is
 27 otherwise taxable under this chapter unless the entity has
 28 obtained a sales tax exemption certificate from the department
 29 or the entity obtains or provides other documentation as

Page 1 of 2

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

35-00407-23

2023114__

30 required by the department. Eligible purchases or leases made
 31 with such a certificate must be in strict compliance with this
 32 subsection and departmental rules, and any person who makes an
 33 exempt purchase with a certificate that is not in strict
 34 compliance with this subsection and the rules is liable for and
 35 shall pay the tax. The department may adopt rules to administer
 36 this subsection.

37 (qqq) Diapers and incontinence products.—The sale for human
 38 use of diapers, incontinence undergarments, incontinence pads,
 39 or incontinence liners is exempt from the tax imposed by this
 40 chapter.

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

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: March 8, 2023

I respectfully request that **Senate Bill 114**, relating to a tax exemption for diapers and incontinence products, be placed on the:

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

Thank you for your consideration.

A handwritten signature in cursive script that reads "Lauren Book".

Minority Leader Lauren Book
Florida Senate, District 35

The Florida Senate
APPEARANCE RECORD

March 14, 2023

Meeting Date

Children, Families, and Elder Affairs

Committee

SB 114 - Tax Exemption/Diapers

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name **Jonathan Webber**

Phone **9545934449**

Address **400 Washington Ave**

Email **jonathan.webber@splcactionfund.org**

Street

Montgomery

AL

36104

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

SPLC Action Fund

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

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

March 14th

Meeting Date

114 Exemption Diapers

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Chris Hansen

Phone 850/251-2672

Address Ballard Partners
201 E. Park Ave.

Email chansen@ballardpartners.com

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

Consumer Healthcare Products Assoc. (CHPA)

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

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S-001 (08/10/2021)

APPEARANCE RECORD

03/14/2023

0114

Meeting Date

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Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name AARP - Ivonne Fernandez Phone 954-850-7262

Address 3750 NW 87Th Ave Suite 605 Email ifernandez@aarp.org

Street

Doral FL 33178

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

AARP

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

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

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3-14-23

Meeting Date

The Florida Senate APPEARANCE RECORD

114

Bill Number or Topic

Finance & Tax

Committee

Deliver both copies of this form to
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Amendment Barcode (if applicable)

Name

Barbara DeVane

Phone

850-251-4280

Address

625 E. Brevard St

Email

barbaradevane1@yahoo.com

Street

Tallahassee

City

FL

State

32308

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

FL NOW

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

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

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

3-14-2023 Meeting Date

SB 114 Bill Number or Topic

Senate Finance's Tax Committee

Amendment Barcode (if applicable)

Name Vivian Lyte-Johnson

Phone 407 595 4264

Address 1884 Ibis Bay Ct

Email v3576@att.net

Street City State Zip Ocoee FL 34761

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

PLEASE CHECK ONE OF THE FOLLOWING: [x] I am appearing without compensation or sponsorship. [] I am a registered lobbyist, representing: [] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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

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The Florida Senate
APPEARANCE RECORD

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3.14.23
Meeting Date

SB114
Bill Number or Topic

Fin & Tax
Committee

Amendment Barcode (if applicable)

Name Yolanda Russell

Phone 407-619-3641

Address 5803 CITRUS VILLAGE # 323

Email yolandarussell@earthlink.net

WINTERGARDEN FL 34787
Street City State Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

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

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The Florida Senate

APPEARANCE RECORD

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3/14/2023

Meeting Date

1114

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name Caitlyn Clibbon

Phone 850) 488-9071

Address 2473 Cane Dr.

Street

Email caitlync@disabilityrightsflorida.org

TLH

City

FL

State

32308

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing: Disability Rights Florida

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/SB 116

INTRODUCER: Commerce and Tourism Committee and Senator Rodriguez

SUBJECT: Taxation of Investigative Services

DATE: March 13, 2023

REVISED: _____

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

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 116 exempts from the sales and use tax private investigation services provided by a small private investigative agency.

The bill defines the term “small private investigative agency” as a licensed private investigator that employs three or fewer full-time or part-time employees and, during the previous calendar year, performed private investigation services in which the charges for the services performed were less than \$150,000.

The bill provides emergency rulemaking authority for the Department of Revenue.

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.2 million in Fiscal Year 2023-2024, with a recurring impact of \$1.3 million. The bill will reduce local revenues by \$300,000 in Fiscal Year 2023-2024, with a recurring local impact of \$300,000.

The bill takes effect July 1, 2023. Emergency rulemaking authority granted to the Department of Revenue takes effect upon the bill becoming a law.

II. Present Situation:

Florida Sales and Use Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services and a 5.5 percent sales and use tax on the rental of commercial real estate.⁴ Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁵

In addition to the state tax, counties may levy local discretionary surtax, comprised of separate surtaxes.⁶ A surtax applies to "all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202."⁷ Discretionary sales surtax rates currently levied vary by county in a range from 0.0 to 1.5 percent.⁸

Currently, Florida's sales tax is predominately limited to the taxation of tangible personal property and services that are a part of a sale.⁹

However, in 1986, performing or providing any service was made subject to sales tax effective July 1, 1987.¹⁰ The Legislature, in 1987, narrowed taxable sales of services to exempt essential services such a medical and health services, agricultural services, social services, or religious or humanitarian services.¹¹ Later in 1987, the sales and use tax on services was repealed.¹²

Effective September 1, 1992, the following services were made and continue to be subject to the sales and use tax:

- Charges for detective, burglar protection, and other protection services;
- Nonresidential cleaning; and
- Nonresidential building pest control services.¹³

¹ Section 212.05(1)(a)1.a., F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.031, F.S.

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054, F.S.

⁸ Office of Economic and Demographic Research (EDR), The Florida Legislature, *Florida Tax Handbook*, 2022 Local Discretionary Sales Surtax Rates in Florida's Counties, 231-232 (2022), available at <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2020.pdf> (last visited Mar. 07, 2023).

⁹ Section 212.02(16), F.S. See also 12A-1.006, F.A.C.

¹⁰ Chapter 86-166, L.O.F.

¹¹ Chapter 87-6, L.O.F.

¹² Chapter 87-548, L.O.F.

¹³ Chapter 92-319, L.O.F and section 212.05(1)(i)1., F.S.

Private Investigative Services

The Division of Licensing within the Department of Agriculture and Consumer Services oversees the regulation of licensing of private investigative services.¹⁴ As of December 31, 2022, the Division has issued 2,689 private investigative agency licenses and 7,136 private investigator licenses.¹⁵

A “private investigator” is defined as any individual who, for consideration, advertises as providing or performs private investigation.¹⁶ A “private investigative agency” means any person who, for consideration, advertises as providing or is engaged in the business of furnishing privation investigations.¹⁷ Private investigation is defined as an investigation to obtain information on any of the following matters:

- Crime or wrongs done or threatened against the United States or any state or territory of the United States, when operating under express written authority of the governmental official responsible for authorizing such investigation.
- The identity, habits, conduct, movements, whereabouts, affiliations, associations, transactions, reputation, or character of any society, person, or group of persons.
- The credibility of witnesses or other persons.
- The whereabouts of missing persons, owners of unclaimed property or escheated property, or heirs to estates.
- The location or recovery of lost or stolen property.
- The causes and origin of, or responsibility for, fires, libels, slanders, losses, accidents, damage, or injuries to real or personal property.
- The business of securing evidence to be used before investigating committees or boards of award or arbitration or in the trial of civil or criminal cases and the preparation thereof.¹⁸

Any person, firm, company, partnership, or corporation that engages in business as a private investigative agency must have a Class “A” license.¹⁹ To become a private investigator in Florida, a Class “C” Private Investigator license is required.²⁰ In order to obtain a Class “C” license, an applicant must have two years of lawfully gained, verifiable, full-time experience, or training in one, or a combination of more than one, of private investigative work that provides equivalent experience, certain college coursework, or successful completion of any law enforcement-related training received from any federal, state, county, or municipal agency.²¹

III. Effect of Proposed Changes:

The bill exempts from the sales tax private investigation services provided by a small private investigative agency to a client.

¹⁴ Chapter 493, F.S.

¹⁵ Department of Agriculture and Consumer Services, *Division of Licensing Statistical Reports* (as of December 31, 2022), available at https://www.fdacs.gov/content/download/82618/file/Number_of_Licensees_By_Type.pdf (last visited Mar. 8, 2023).

¹⁶ Section 493.6101(16), F.S.

¹⁷ Section 493.6101(15), F.S.

¹⁸ Section 493.6101(17), F.S.

¹⁹ Section 493.6201(1), F.S.

²⁰ Section 493.6201(5), F.S.

²¹ Section 493.6203(4), F.S.

The bill defines a “small private investigative agency” as a private investigator licensed under s. 493.6201, F.S., which:

- Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employment leasing arrangement as defined in s. 468.520(4), F.S.; and
- During the previous calendar year, performed private investigation services otherwise taxable under ch. 212, F.S., in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The exemption may not apply in the first calendar year that an agency conducts sales of services taxable under ch. 212, F.S.

The bill grants emergency rulemaking authority for the Department of Revenue.

The bill takes effect July 1, 2023. Emergency rulemaking authority granted to the Department of Revenue takes effect upon the bill becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{22, 23} which is \$2.3 million or less for Fiscal Year 2023-2024.²⁴

The Revenue Estimating Conference determined that the bill will reduce the authority that counties have to raise revenue from the local option sales tax by \$200,000 in Fiscal Year 2023-2024. Therefore, the mandates provision may not apply.

²² FLA. CONST. art. VII, s. 18(d).

²³ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 8, 2023).

²⁴ Based on the Demographic Estimating Conference’s estimated population adopted on July 18, 2022. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited Mar. 8, 2023).

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

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

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.2 million in Fiscal Year 2023-2024, with a recurring impact of \$1.3 million. The bill will reduce local revenues by \$300,000 in Fiscal Year 2023-2024, with a recurring local impact of \$300,000.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 212.08 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 Commerce and Tourism on February 14, 2023:

The amendment clarifies that a private investigative agency is not permanently exempted from the sales tax because it qualified for the tax exemption in the previous year. The amendment also provides that a business is not exempt the first calendar year the agency conducts sales of services taxable.

- 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 Commerce and Tourism; and Senator Rodriguez

577-02079-23

2023116c1

1 A bill to be entitled
 2 An act relating to taxation of investigation services;
 3 amending s. 212.08, F.S.; defining the terms "private
 4 investigation services" and "small private
 5 investigative agency"; providing a sales tax exemption
 6 for the sale of private investigation services by a
 7 small private investigative agency to a client;
 8 providing applicability; authorizing the Department of
 9 Revenue to adopt emergency rules; providing for
 10 expiration of such authority; providing effective
 11 dates.

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

14
 15 Section 1. Paragraph (qqq) is added to subsection (7) of
 16 section 212.08, Florida Statutes, to read:

17 212.08 Sales, rental, use, consumption, distribution, and
 18 storage tax; specified exemptions.—The sale at retail, the
 19 rental, the use, the consumption, the distribution, and the
 20 storage to be used or consumed in this state of the following
 21 are hereby specifically exempt from the tax imposed by this
 22 chapter.

23 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 24 entity by this chapter do not inure to any transaction that is
 25 otherwise taxable under this chapter when payment is made by a
 26 representative or employee of the entity by any means,
 27 including, but not limited to, cash, check, or credit card, even
 28 when that representative or employee is subsequently reimbursed
 29 by the entity. In addition, exemptions provided to any entity by

Page 1 of 3

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

577-02079-23

2023116c1

30 this subsection do not inure to any transaction that is
 31 otherwise taxable under this chapter unless the entity has
 32 obtained a sales tax exemption certificate from the department
 33 or the entity obtains or provides other documentation as
 34 required by the department. Eligible purchases or leases made
 35 with such a certificate must be in strict compliance with this
 36 subsection and departmental rules, and any person who makes an
 37 exempt purchase with a certificate that is not in strict
 38 compliance with this subsection and the rules is liable for and
 39 shall pay the tax. The department may adopt rules to administer
 40 this subsection.

41 (qqq) Small private investigative agencies.—

42 1. As used in this paragraph, the term:

43 a. "Private investigation services" has the same meaning as
 44 the term "private investigation" as defined in s. 493.6101(17).

45 b. "Small private investigative agency" means a private
 46 investigator licensed under s. 493.6201 which:

47 (I) Employs three or fewer full-time or part-time
 48 employees, including those performing services pursuant to an
 49 employee leasing arrangement as defined in s. 468.520(4), in
 50 total; and

51 (II) During the previous calendar year, performed private
 52 investigation services otherwise taxable under this chapter in
 53 which the charges for the services performed were less than
 54 \$150,000 for all its businesses related through common
 55 ownership.

56 2. The sale of private investigation services by a small
 57 private investigative agency to a client is exempt from the tax
 58 imposed by this chapter.

Page 2 of 3

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

577-02079-23

2023116c1

59 3. The exemption provided by this paragraph may not apply
60 in the first calendar year a small private investigative agency
61 conducts sales of private investigation services taxable under
62 this chapter.

63 Section 2. (1) The Department of Revenue may, and all
64 conditions are deemed met to, adopt emergency rules pursuant to
65 s. 120.54(4), Florida Statutes, for the purpose of implementing
66 the amendment made by this act to s. 212.08, Florida Statutes.

67 (2) Notwithstanding any other law, emergency rules adopted
68 pursuant to this section are effective for 6 months after
69 adoption and may be renewed during the pendency of procedures to
70 adopt permanent rules addressing the subject of the emergency
71 rules.

72 (3) This section shall take effect upon this act becoming a
73 law and expires January 1, 2027.

74 Section 3. Except as otherwise expressly provided in this
75 act and except for this section, which shall take effect upon
76 this act becoming a law, this act shall take effect July 1,
77 2023.



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: February 15, 2023

I respectfully request that **Senate Bill #116**, relating to Taxation of Investigative Services, be placed on the:

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

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

Senator Ana Maria Rodriguez
Florida Senate, District 40

The Florida Senate

APPEARANCE RECORD

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

3.14.23

Meeting Date

114

Bill Number or Topic

Finance Tax

Committee

Amendment Barcode (if applicable)

Name Cynthia Henderson

Phone 850 559 0855

Address 300 W Pensacola Suite 215

Email cyhenderson@me.com

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[x] I am a registered lobbyist, representing:

Florida Association of Licensed Investigators

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

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

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S-001 (08/10/2021)

March 14, 2023

Meeting Date

F & T

Committee

Name

Barney Bishop III

Phone

850-510-9922

Address

1454 Vieux Carre Drive

Email

Barney@BarneyBishop.com

Street

Tallahassee

FL

32308

City

State

Zip

The Florida Senate

APPEARANCE RECORD

116

Bill Number or Topic

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

Amendment Barcode (if applicable)

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Fla. Smart Justice

...

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/SB 278

INTRODUCER: Finance and Tax Committee and Senator Rodriguez

SUBJECT: State Estate Tax

DATE: March 14, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Bond</u>	<u>Cibula</u>	<u>JU</u>	Favorable
2.	<u>Gross</u>	<u>Babin</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 278 removes, for persons who died after December 31, 2004, a requirement for a personal representative to file an affidavit if an estate is not subject to the state estate or generation-skipping taxes and affirms that estates will not become subject to a lien.

In addition, courts will no longer need to:

- Find that the tax imposed on estates by Florida has been paid or there is no liability; or
- Consider an affidavit if the estate is nontaxable.

Because of changes in the federal estate tax, the state has not imposed an estate tax since 2004; however, state law requires the representative of an estate to provide proof of having paid the state estate tax or proof that the estate has no liability for the tax.

The Revenue Estimating Conference analyzed the prior version of the bill and determined changes made by that bill would not affect state revenue. Staff does not expect the committee substitute to change the determination.

The bill takes effect July 1, 2023, and applies to probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

II. Present Situation:

Federal law imposes an estate tax on estates valued above a specified threshold. Updated annually, the threshold for 2023 is \$12.92 million. Estates valued below this amount are exempt from the federal estate tax.¹ The Joint Committee on Taxation reported less than 0.2 percent of all estates in the United States were subject to federal estate tax in 2013, which amounted to approximately 0.6 percent of total Federal receipts.²

The State Constitution authorizes an estate tax to the extent that the tax paid may be taken as a credit against federal estate tax liability.³ As a result of federal tax law changes beginning in 2001, the federal estate tax credit was phased out and fully eliminated for estates of decedents dying after December 31, 2004.⁴ As such, the state has not taxed estates of decedents who died after December 31, 2004.

However, to comply with state law, a personal representative may be discharged only after a court finds that the estate has paid the tax or is a nontaxable estate.⁵ Since 2004, courts have relied upon an affidavit promulgated by the Department of Revenue to establish that the estate is nontaxable.⁶ Since “nontaxable estate” is an undefined term in the Florida Statutes, a court may be required to make an interpretation. At least one court found, “[it] would be unable to consider the personal representative’s affidavit of non-liability for Florida estate tax if the decedent’s estate is subject to federal estate tax liability pursuant the Internal Revenue Code.”⁷

Federal estate tax law also imposes a tax on certain generation-skipping transfers of wealth. The generation-skipping tax (GST), also referred to as the generation-skipping transfer tax, is designed to prevent a person from deliberately skipping his or her children in his or her estate plan in favor of younger generations as a means to bypass potential estate taxes due upon the children’s deaths.

III. Effect of Proposed Changes:

The bill removes, for persons who died after December 31, 2004, a requirement for a personal representative to file an affidavit if an estate is not subject to the state estate or generation-skipping taxes and affirms that estates will not become subject to a lien.

¹ Internal Revenue Service, Estate Tax (Oct. 2022) <https://www.irs.gov/businesses/small-businesses-self-employed/estate-tax> (last visited Mar. 07, 2023).

² Joint Committee on Taxation, United States Congress, Report JCX-52-15, *History, Present Law, and Analysis of the Federal Wealth Transfer Tax System*, 25-28 (2015) available at <https://www.jct.gov/publications/2015/jcx-52-15/> (last visited Mar. 07, 2023).

³ FLA. CONST. art VII, s. 5.

⁴ See the federal Economic Growth and Tax Relief Reconciliation Act of 2001. Note that the American Taxpayer Relief Act of 2012 changed the federal taxation of estates; however, it did not revive a credit for state death taxes.

⁵ Section 198.26, F.S.

⁶ See Department of Revenue forms DR-312 and DR-313. Available at https://floridarevenue.com/Pages/forms_index.aspx (last visited Mar. 07, 2023).

⁷ The Real Property Probate and Trust Law Section, Florida Bar, *White Paper: Proposed Amendment of F.S. Section 198.41 to Render Chapter 198, Florida Statutes, Which Imposes the Florida Estate Tax Ineffective for as Long as There is no Federal State Death Tax Credit or no Federal Generation-Skipping Transfer Tax Credit* (2023) (on file with the Committee on Finance and Tax)

In addition, a court will no longer need to:

- Find that the tax imposed on estates by Florida has been paid or there is no liability; or
- Consider an affidavit if the estate is nontaxable.

The bill takes effect July 1, 2023, and applies to probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not increase or create a state tax or fee as specified in Article VII, s. 19 of the Florida Constitution.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference analyzed the prior version of the bill and determined changes made by that bill will not affect state revenue. Staff does not expect the committee substitute to change the determination.

Some practitioners record with clerks of the court proof of non-liability of tax. The number of recorded documents along with the minimal recording fee (\$10) may result in a de minimis reduction to court revenues.

B. Private Sector Impact:

The bill may have a minimal positive fiscal impact on probate lawyers and law firms.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 198.26 and 198.32.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on March 14, 2023:

The committee substitute narrowed the scope of the bill to only exclude application of the following state estate tax laws for persons who died after December 31, 2004, rather than making the chapter entirely inoperative:

- A court will no longer need to find that either (1) the tax imposed on estates by Florida has been paid or there is no liability or (2) be required to consider an affidavit if the estate is nontaxable.
- Personal representatives will no longer be required to file an affidavit if an estate is not subject to the state estate or generation-skipping taxes and affirms that estates will not become subject to a lien.

B. Amendments:

None.



885972

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/14/2023	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 198.26, Florida Statutes, is amended to
read:

198.26 No discharge of personal representative until tax is
paid.—

(1) No final account of a personal representative shall be
allowed by any court unless and until such account shows, and



11 the judge of said court finds, that the tax imposed by the
12 provisions of this chapter upon the personal representative,
13 which has become payable, has been paid. The certificate of the
14 department of nonliability for the tax or its receipt for the
15 amount of tax therein certified shall be conclusive in such
16 proceedings as to the liability or the payment of the tax to the
17 extent of said certificate. In the case of a nontaxable estate,
18 the court may consider the affidavit prepared pursuant to s.
19 198.32(2) as evidence of the nonliability for tax.

20 (2) Notwithstanding any other provision of this section and
21 applicable to the estate of a decedent who dies after December
22 31, 2004, if, upon the death of the decedent, a state estate tax
23 credit or a generation-skipping transfer credit is not allowable
24 pursuant to the Internal Revenue Code of 1986, as amended, this
25 section shall not apply.

26 Section 2. Subsection (3) is added to section 198.32,
27 Florida Statutes, to read:

28 198.32 Prima facie liability for tax.—

29 (3) Notwithstanding any other provision of this section and
30 applicable to the estate of a decedent who dies after December
31 31, 2004, if, upon the death of the decedent, a state estate tax
32 credit or a generation-skipping transfer credit is not allowable
33 pursuant to the Internal Revenue Code of 1986, as amended:

34 (a) The personal representative of the estate is not
35 required to file an affidavit under subsection (2) in connection
36 with the estate.

37 (b) The estate shall not be subject to a lien under
38 subsection (1).

39 Section 3. This act shall apply to all probate proceedings



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40 commenced on or after July 1, 2023, and to all probate
41 proceedings pending on July 1, 2023, for which an order of final
42 discharge has not been entered.

43 Section 4. This act shall take effect July 1, 2023.

44

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

46 And the title is amended as follows:

47 Delete everything before the enacting clause
48 and insert:

49 A bill to be entitled
50 An act relating to the state estate tax; amending s.
51 198.26, F.S.; providing that provisions relating to a
52 condition for the discharge of a personal
53 representative of an estate do not apply under certain
54 circumstances; amending s. 198.32, F.S.; providing
55 that, under certain circumstances, the personal
56 representative of the estate is not required to file a
57 certain affidavit and the estate is not subject to a
58 certain lien; providing applicability; providing an
59 effective date.

By Senator Rodriguez

40-00464-23

2023278__

1 A bill to be entitled
 2 An act relating to the state estate tax; amending s.
 3 198.41, F.S.; providing applicability of ch. 198,
 4 F.S., with respect to certain estates; providing a
 5 directive to the Division of Law Revision; providing
 6 an effective date.

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

10 Section 1. Section 198.41, Florida Statutes, is amended to
 11 read:

12 198.41 Effectiveness of this chapter; ~~applicability, etc.~~-
 13 (1) Except as provided in this section, this chapter shall
 14 remain in force and effect so long as the Government of the
 15 United States retains in full force and effect as a part of the
 16 Revenue Laws of the United States a Federal Estate Tax, and this
 17 chapter shall cease to be operative as and when the Government
 18 of the United States ceases to impose any Estate Tax of the
 19 United States.

20 (2) This chapter does not apply with respect to the estate
 21 of a decedent who dies after December 31, 2004, if, upon the
 22 death of the decedent, a state death tax credit or state
 23 generation-skipping transfer tax credit is not allowable
 24 pursuant to the provisions of the Internal Revenue Code of 1986,
 25 as amended. This subsection applies to all probate proceedings
 26 commenced on or after the effective date of this act and to all
 27 probate proceedings pending on the effective date of this act
 28 for which an order of final discharge has not been entered.

29 Section 2. The Division of Law Revision is directed to

Page 1 of 2

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

40-00464-23

2023278__

30 replace the phrase "the effective date of this act" wherever it
 31 occurs in this act with the date this act becomes a law.

32 Section 3. This act shall take effect upon becoming a law.

Page 2 of 2

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The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: February 8, 2023

I respectfully request that **Senate Bill #278**, relating to State Estate Tax, be placed on the:

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

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

Senator Ana Maria Rodriguez
Florida Senate, District 40

3/14/23

Meeting Date

Finance & Tax

Committee

The Florida Senate

APPEARANCE RECORD

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

SB 278

Bill Number or Topic

Amendment Barcode (if applicable)

Name Martha Edenfield

Phone 850-999-4100

Address 106 E. College Ave. #1200

Email medenfield@deanmead.com

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

The Real Property, Probate and Trust Law Section of the Florida Bar

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

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

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

S-001 (08/10/2021)

3/14/23

Meeting Date

Finance & Tax

Committee

The Florida Senate

APPEARANCE RECORD

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

SB 278

Bill Number or Topic

885972

Amendment Barcode (if applicable)

Name Martha Edenfield

Phone 850-999-4100

Address 106 E. College Ave. #1200
Street

Email medenfield@deanmead.com

Tallahassee
City

FL
State

32301
Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

The Real Property, Probate and Trust Law Section of the Florida Bar

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/CS/SB 284

INTRODUCER: Finance and Tax Committee; Governmental Oversight and Accountability Committee;
and Senator Brodeur

SUBJECT: Energy

DATE: March 14, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Limonas-Borja</u>	<u>McVaney</u>	<u>GO</u>	<u>Fav/CS</u>
2.	<u>Gross</u>	<u>Babin</u>	<u>FT</u>	<u>Fav/CS</u>
3.	_____	_____	<u>FP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 284 revises the vehicle procurement requirements for the state purchasing plan. Specifically, the bill requires vehicles of a given use class to be selected for procurement based on the lowest lifetime ownership costs, including costs for operations, maintenance, and fuel when fuel economy data is available, rather than on the greatest fuel efficiency available, when fuel economy data is available. The current exemption to this requirement is continued for emergency response vehicles.

The bill requires, when available, the use of ethanol and biodiesel blended fuels and natural gas fuel when a state agency purchases a vehicle with an internal combustion engine.

The bill requires the Department of Management Services to make recommendations before July 1, 2024, regarding the procurement of electric vehicles and natural gas fuel vehicles and other vehicles powered by renewable energy. The recommendations must include best practices for integrating these vehicles into existing fleets.

The bill expands the definition of “single-trade inspection” for purposes of building code inspection services to include inspections of the installation of electric vehicle charging stations and solar energy and energy storage installations or alterations. This allows the property owner to contract with a private provider for the inspection services rather than rely solely on the local government code inspectors.

The Department of Management Services will incur costs modifying the configuration of the Fleet Management Information System. Local governments may have reduced workloads relating to code inspections, but will experience a similar decline in revenues associated with those inspections conducted by private providers.

The bill takes effect July 1, 2023.

II. Present Situation:

Procurement of Commodities or Contractual Services

Chapter 287, F.S., specifies the procedures for the state procurement of commodities or contractual services. The Department of Management Services (DMS) oversees state purchasing activity, including professional and contractual services, as well as commodities needed to support agency activities.¹ The DMS establishes purchasing agreements and procures state term contracts for commodities and contractual services, and establishes uniform procurement policies, rules, and procedures.² The DMS negotiates contracts and purchasing agreements that are intended to leverage the state's buying power. The DMS is directed to consider the life-cycle cost of commodities purchased by the state.³ The DMS is authorized to establish energy-efficiency standards for major energy-consuming products.⁴

State agencies may use a variety of procurement methods, depending on the cost and characteristics of the needed good or service, the complexity of the procurement, and the number of available vendors. These methods include the following:

- Single source contracts,⁵ used when an agency determines that only one vendor is available to provide a commodity or service at the time of purchase;
- Invitations to bid,⁶ used when an agency determines that standard services or goods will meet needs, wide competition is available and the vendor's experience will not greatly influence the agency's results;
- Requests for proposals,⁷ used when the procurement requirements allow for consideration of various solutions and the agency believes more than two or three vendors exist who can provide the required goods or services; and
- Invitations to negotiate,⁸ used when negotiations are determined to be necessary to obtain the best value and involve a request for highly complex, customized, mission-critical services, by an agency dealing with a limited number of vendors.

¹ Sections 287.032 and 287.042, F.S.

² *Id.*; see Rule 60A-1002, F.A.C.

³ Section 287.083(1), F.S.

⁴ Section 287.083(3), F.S.

⁵ Section 287.057(3)(c), F.S.

⁶ Section 287.057(1)(a), F.S.

⁷ Section 287.057(1)(b), F.S.

⁸ Section 287.057(1)(c), F.S.

For procurement of commodities or contractual services in excess of \$35,000, agencies must use a competitive solicitation process.⁹ However, specific contractual services and commodities are not subject to competitive solicitation requirements.¹⁰

Climate-friendly Public Business

Section 286.29, F.S., requires state agencies to:

- Consult with the “Florida Climate-Friendly Preferred Products List,”¹¹ in procuring products from state term contracts.¹² If the price is comparable, then they shall procure such products.¹³
- Contract only with hotels or conference facilities for meetings and conferences as recognized by the Green Lodging Program.^{14,15}
- Ensure vehicles meet minimum maintenance schedules shown to reduce fuel consumption and report such compliance to the DMS.¹⁶ When procuring new vehicles, to define the intended purpose for such vehicle which will then be chosen based on greatest fuel efficiency available for a given use class, when fuel economy data is available.¹⁷
- Use ethanol and biodiesel blended fuels when available.¹⁸
- Procure biofuels for fleet, to the greatest extent practicable, if the agency administers central fueling operations.¹⁹

Florida Building Codes

The purpose and intent of the Florida Building Code (building code) is to provide a mechanism for the uniform adoption, updating, interpretation, and enforcement of a single, unified state building code.²⁰ The Building Code consists of a single set of documents that apply to the design, construction, erection, alteration, modification, repair or demolition of public or private

⁹ Section 287.057(1), F.S.

¹⁰ Section 287.057(3)(e), F.S.

¹¹ The DMS keeps a Florida Climate-Friendly Preferred Products List at https://www.dms.myflorida.com/business_operations/state_purchasing/state_contracts_and_agreements/florida_climate_friendly_preferred_products_list, (last visited Mar. 07, 2023).

¹² Section 286.29(1), F.S.

¹³ *Id.*

¹⁴ The Florida Department of Environmental Protection designates and recognizes lodging facilities that make a commitment to conserve and protect Florida’s natural resources through the Florida Green Lodging Program. To become designated, facilities must conduct a thorough property assessment and implement a specified number of environmental practices in five areas of sustainable operations: (1) communication and education with customers, employees, and the public; (2) waste reduction, reuse and recycling; (3) water conservation; (4) energy efficiency; and (5) indoor air quality. *See, Green Lodging*, <https://floridadep.gov/osi/green-lodging/content/about-florida-green-lodging-program> (Last visited Mar. 07, 2023).

¹⁵ Section 286.29(2), F.S.

¹⁶ Section 286.29(3), F.S., requires state agencies to report compliance to the DMS through the Equipment Management Information System database. The DMS is implementing a new Statewide Fleet Management Information System that can be used to manage cost information and reports to ensure the effective and efficient use, operation, maintenance, repair, and replacement of motor vehicles, watercraft, and aircraft. *See, Fleet Management Information System*, https://www.dms.myflorida.com/business_operations/fleet_management_and_federal_property_assistance/fleet_management/fleet_management_information_system (Last visited Mar. 07, 2023).

¹⁷ *Id.*

¹⁸ Section 286.29(5), F.S.

¹⁹ *Id.*

²⁰ See Part IV, ch. 553, F.S.

buildings, structures, or facilities in Florida. The Building Code must be applied, administered, and enforced uniformly and consistently from jurisdiction to jurisdiction.²¹

Contractors and property owners are permitted to hire licensed Building Code administrators, engineers, and architects, referred to as “private providers,” to review building plans, perform building inspections, and prepare certificates of completion.²² A private provider and any duly authorized representative may only perform building code inspection services that are set forth in statute, including single-trade inspections. A “single-trade inspection” is defined as:

[a]ny inspection focused on a single construction trade, such as plumbing, mechanical, or electrical. The term includes, but is not limited to, inspections of door or window replacements; fences and block walls more than 6 feet high from the top of the wall to the bottom of the footing; stucco or plastering; reroofing with no structural alteration; HVAC replacements; ductwork or fan replacements; alteration or installation of wiring, lighting, and service panels; water heater changeouts; sink replacements; and repiping.²³

A private provider cannot provide building code inspection services to any building designed or constructed by the private provider or the private provider’s firm.²⁴ A fee owner or the fee owner’s contractor who uses a private provider to provide building code inspection services must notify the local building official in writing that a private provider has been contracted to perform the required inspections of construction, including single-trade inspections.²⁵ If the fee owner or the fee owner’s contractor makes any changes to the listed private providers or the services to be provided by such private providers the fee owner’s contractors must update the notice to reflect such changes.²⁶

III. Effect of Proposed Changes:

Section 1 amends s. 286.29, F.S., to require any governmental entity that purchases under the state purchasing plan to select vehicles based on the lowest lifetime ownership costs, including costs for operations, maintenance, and fuel when fuel economy data is available. The section also requires, when available, the use of ethanol and biodiesel blended fuels and natural gas fuel when a state agency purchases a vehicle with an internal combustion engine. The current exemption to this requirement continues for emergency response vehicles.

Section 2 requires the DMS to make recommendations before July 1, 2024, to state agencies, including state colleges and universities, and local governments regarding the procurement of electric vehicles and natural gas fuel vehicles and other vehicles powered by renewable energy. The recommendations must include best practices for integrating those vehicles into existing fleets.

²¹ Section 553.72(1), F.S.

²² Section 553.791, F.S.

²³ *Id.*

²⁴ *Id.*

²⁵ Section 553.791(4), F.S.

²⁶ *Id.*

The bill defines “renewable energy” to mean electrical energy produced from a method that uses one or more of the following fuels or energy sources: hydrogen produced or resulting from sources other than fossil fuels, biomass, solar energy, geothermal energy, wind energy, ocean energy, and hydroelectric power. The term includes the alternative energy resource, waste heat, from sulfuric acid manufacturing operations and electrical energy produced using pipeline-quality synthetic gas produced from waste petroleum coke with carbon capture and sequestration.

Section 3 amends s. 553.791, F.S., to expand the definition of “single-trade inspection” to include the inspection of an installation of electric vehicle charging stations and solar energy and energy storage installations or alterations.

Section 4 provides the bill takes effect July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not create or increase a state tax or fee as specified in Article VII, s. 19 of the Florida Constitution.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Section 4 of the bill, allowing the use of private providers to inspect the installation of electric vehicle charging stations and solar energy and energy storage installations or alterations, may increase efficiencies and lower costs for its owners. Additionally, persons qualified to be a private provider will be able to offer official inspection services, increasing business opportunities.

C. Government Sector Impact:

To implement section 3 of the bill, the DMS states that modifications, including a possible configuration in the Fleet Management Information System, will be necessary to capture information needed to make recommendations.²⁷

Section 4 of the bill, allowing the use of private providers to inspect the installation of electric vehicle charging stations and solar energy and energy storage installations or alterations, may reduce the workload of the local governments relating to inspections; however, each inspection performed by a private provider will reduce the revenue otherwise collected by the local governmental entity that would have conducted the inspection.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The Department of Management Services has stated that the July 1, 2024, implementation date would be challenging due to the need to consult with outside experts on best practices for integrating electric vehicles into the existing fleet.²⁸

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 286.29 and 553.791.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)**CS by Finance and Tax on March 14, 2023:**

The committee substitute:

- Removes the sales and use tax exemption for components and labor used in electric vehicle conversions and the associated definition.

²⁷ Department of Management Services, *2023 Agency Legislative Bill Analysis*, available at: <http://abar.laspbs.state.fl.us/ABAR/Attachment.aspx?ID=34198> (Last visited Mar. 07, 2023).

²⁸ *Id.*

- Clarifies that selection of a vehicle based on the lowest lifetime ownership costs includes fuel economy data, if available.
- Requires the use of ethanol and biodiesel blended fuels and natural gas fuel, if available, when a state agency purchases a vehicle with an internal combustion engine.
- Requires DMS to make recommendations to certain state entities and local governments before July 1, 2024, regarding the procurement of vehicles powered by renewable energy.

CS by Governmental Oversight and Accountability on February 20, 2023:

The committee substitute:

- Exempts from sales tax the components and labor used in an electric vehicle conversion.
- Defines “electric vehicle conversion” to mean replacing the gas or diesel powertrain technology of a motor vehicle with 100 percent battery electric powertrain technology.

B. Amendments:

None.



808450

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/14/2023	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete lines 23 - 103

and insert:

Section 1. Subsections (4) and (5) of section 286.29, Florida Statutes, are amended to read:

286.29 Climate-friendly public business.—The Legislature recognizes the importance of leadership by state government in the area of energy efficiency and in reducing the greenhouse gas emissions of state government operations. The following shall



808450

11 pertain to all state agencies when conducting public business:

12 (4) When procuring new vehicles, all state agencies, state
13 universities, community colleges, and local governments that
14 purchase vehicles under a state purchasing plan shall first
15 define the intended purpose for the vehicle and determine which
16 of the following use classes for which the vehicle is being
17 procured:

- 18 (a) State business travel, designated operator;
- 19 (b) State business travel, pool operators;
- 20 (c) Construction, agricultural, or maintenance work;
- 21 (d) Conveyance of passengers;
- 22 (e) Conveyance of building or maintenance materials and
23 supplies;
- 24 (f) Off-road vehicle, motorcycle, or all-terrain vehicle;
- 25 (g) Emergency response; or
- 26 (h) Other.

27
28 Vehicles described in paragraphs (a) through (h), when being
29 processed for purchase or leasing agreements, must be selected
30 based on the lowest lifetime ownership costs, including costs
31 for operations, maintenance, and fuel when fuel economy data is
32 available, ~~for the greatest fuel efficiency available~~ for a
33 given use class ~~when fuel economy data are available~~. Exceptions
34 may be made for individual vehicles in paragraph (g) when
35 accompanied, during the procurement process, by documentation
36 indicating that the operator or operators will exclusively be
37 emergency first responders or have special documented need for
38 exceptional vehicle performance characteristics. Any request for
39 an exception must be approved by the purchasing agency head and



40 any exceptional performance characteristics denoted as a part of
41 the procurement process prior to purchase.

42 (5) When a state agency purchases a vehicle with an
43 internal combustion engine, it must ~~All state agencies shall use~~
44 ethanol and biodiesel blended fuels when available. State
45 agencies administering central fueling operations for state-
46 owned vehicles with an internal combustion engine shall procure
47 biofuels for fleet needs to the greatest extent practicable.

48 Section 2. Before July 1, 2024, the Department of
49 Management Services shall make recommendations to state
50 agencies, state universities, community colleges, and local
51 governments regarding the procurement of electric and natural
52 gas fuel vehicles and other vehicles powered by renewable energy
53 as defined in s. 366.91(2), Florida Statutes, and best practices
54 for integrating such

55
56 ===== T I T L E A M E N D M E N T =====

57 And the title is amended as follows:

58 Delete lines 2 - 16

59 and insert:

60 An act relating to energy; amending s. 286.29, F.S.;
61 revising the selection criteria for purchasing or
62 leasing vehicles for state agencies, state
63 universities, community colleges, and local
64 governments under a state purchasing plan; specifying
65 that, if available, a state agency must use certain
66 fuels in vehicles with internal combustion engines;
67 requiring the Department of Management Services,
68 before a specified date, to make recommendations to



808450

69 state agencies, state universities, community
70 colleges, and local governments relating to the
71 procurement and integration of electric and natural
72 gas fuel vehicles and other vehicles powered by
73 renewable energy;



212648

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/14/2023	.	
	.	
	.	
	.	

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

- 1 **Senate Amendment to Amendment (808450)**
- 2
- 3 Delete line 44
- 4 and insert:
- 5 ethanol and biodiesel blended and natural gas fuels when
- 6 available. State

By the Committee on Governmental Oversight and Accountability;
and Senator Brodeur

585-02155-23

2023284c1

1 A bill to be entitled
2 An act relating to energy; amending s. 212.08, F.S.;
3 defining the term "electric vehicle conversion";
4 exempting certain components and labor used for
5 electric vehicle conversion from sales tax; amending
6 s. 286.29, F.S.; revising the selection criteria for
7 purchasing or leasing vehicles for state agencies,
8 state universities, community colleges, and local
9 governments under a state purchasing plan; deleting a
10 provision requiring the use and procurement of ethanol
11 and biodiesel blended fuels; requiring the Department
12 of Management Services, before a specified date, to
13 make recommendations to state agencies, state
14 universities, community colleges, and local
15 governments relating to the procurement and
16 integration of electric and natural gas fuel vehicles;
17 amending s. 553.791, F.S.; revising the definition of
18 the term "single-trade inspection"; providing an
19 effective date.

20
21 Be It Enacted by the Legislature of the State of Florida:

22
23 Section 1. Paragraph (qqq) is added to subsection (7) of
24 section 212.08, Florida Statutes, to read:

25 212.08 Sales, rental, use, consumption, distribution, and
26 storage tax; specified exemptions.—The sale at retail, the
27 rental, the use, the consumption, the distribution, and the
28 storage to be used or consumed in this state of the following
29 are hereby specifically exempt from the tax imposed by this

Page 1 of 5

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

585-02155-23

2023284c1

30 chapter.

31 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
32 entity by this chapter do not inure to any transaction that is
33 otherwise taxable under this chapter when payment is made by a
34 representative or employee of the entity by any means,
35 including, but not limited to, cash, check, or credit card, even
36 when that representative or employee is subsequently reimbursed
37 by the entity. In addition, exemptions provided to any entity by
38 this subsection do not inure to any transaction that is
39 otherwise taxable under this chapter unless the entity has
40 obtained a sales tax exemption certificate from the department
41 or the entity obtains or provides other documentation as
42 required by the department. Eligible purchases or leases made
43 with such a certificate must be in strict compliance with this
44 subsection and departmental rules, and any person who makes an
45 exempt purchase with a certificate that is not in strict
46 compliance with this subsection and the rules is liable for and
47 shall pay the tax. The department may adopt rules to administer
48 this subsection.

49 (qqq) Electric vehicle conversion components and labor.—

50 1. As used in this paragraph, the term "electric vehicle
51 conversion" means replacing the gas or diesel powertrain
52 technology of a motor vehicle with 100 percent battery electric
53 powertrain technology.

54 2. Electric vehicle components and labor hours used for
55 electric vehicle conversion are exempt from the tax imposed by
56 this chapter.

57 Section 2. Subsections (4) and (5) of section 286.29,
58 Florida Statutes, are amended to read:

Page 2 of 5

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

585-02155-23

2023284c1

59 286.29 Climate-friendly public business.—The Legislature
60 recognizes the importance of leadership by state government in
61 the area of energy efficiency and in reducing the greenhouse gas
62 emissions of state government operations. The following shall
63 pertain to all state agencies when conducting public business:

64 (4) When procuring new vehicles, all state agencies, state
65 universities, community colleges, and local governments that
66 purchase vehicles under a state purchasing plan shall first
67 define the intended purpose for the vehicle and determine which
68 of the following use classes for which the vehicle is being
69 procured:

- 70 (a) State business travel, designated operator;
- 71 (b) State business travel, pool operators;
- 72 (c) Construction, agricultural, or maintenance work;
- 73 (d) Conveyance of passengers;
- 74 (e) Conveyance of building or maintenance materials and
75 supplies;
- 76 (f) Off-road vehicle, motorcycle, or all-terrain vehicle;
- 77 (g) Emergency response; or
- 78 (h) Other.

79
80 Vehicles described in paragraphs (a) through (h), when being
81 processed for purchase or leasing agreements, must be selected
82 based on the lowest lifetime ownership costs, including costs
83 for fuel, operations, and maintenance, for the greatest fuel
84 efficiency available for a given use class when fuel economy
85 data are available. Exceptions may be made for individual
86 vehicles in paragraph (g) when accompanied, during the
87 procurement process, by documentation indicating that the

Page 3 of 5

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

585-02155-23

2023284c1

88 operator or operators will exclusively be emergency first
89 responders or have special documented need for exceptional
90 vehicle performance characteristics. Any request for an
91 exception must be approved by the purchasing agency head and any
92 exceptional performance characteristics denoted as a part of the
93 procurement process prior to purchase.

94 ~~(5) All state agencies shall use ethanol and biodiesel~~
95 ~~blended fuels when available. State agencies administering~~
96 ~~central fueling operations for state-owned vehicles shall~~
97 ~~procure biofuels for fleet needs to the greatest extent~~
98 ~~practicable.~~

99 Section 3. Before July 1, 2024, the Department of
100 Management Services shall make recommendations to state
101 agencies, state universities, community colleges, and local
102 governments regarding the procurement of electric and natural
103 gas fuel vehicles and best practices for integrating such
104 vehicles into existing fleets.

105 Section 4. Paragraph (p) of subsection (1) of section
106 553.791, Florida Statutes, is amended to read:

107 553.791 Alternative plans review and inspection.—

108 (1) As used in this section, the term:

109 (p) "Single-trade inspection" means any inspection focused
110 on a single construction trade, such as plumbing, mechanical, or
111 electrical. The term includes, but is not limited to,
112 inspections of door or window replacements; fences and block
113 walls more than 6 feet high from the top of the wall to the
114 bottom of the footing; stucco or plastering; reroofing with no
115 structural alteration; HVAC replacements; installation of
116 electric vehicle charging stations; solar energy and energy

Page 4 of 5

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

585-02155-23

2023284c1

117 storage installations or alterations; ductwork or fan
118 replacements; alteration or installation of wiring, lighting,
119 and service panels; water heater changeouts; sink replacements;
120 and repiping.

121 Section 5. This act shall take effect July 1, 2023.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

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

JOINT COMMITTEE:

Joint Legislative Auditing Committee

SENATOR JASON BRODEUR

10th District

February 27, 2023

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

Dear Chair Ingoglia,

I respectfully request that **Senate Bill 284, Energy**, be placed on the agenda of the Finance and Tax Committee meeting to be considered at your earliest convenience.

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

Sincerely,

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

Senator Jason Brodeur – District 10

CC: Robert Babin – Staff Director
Stephanie Bell-Parke – Committee Administrative Assistant

REPLY TO:

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

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

The Florida Senate

APPEARANCE RECORD

284

3/14/23

Meeting Date

Bill Number or Topic

F&T

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

Committee

Amendment Barcode (if applicable)

Name David Cullen

Phone 941-323-2404

Address 2838 Little Deal Rd

Email cullenasea@gmail.com

Street

Tallahassee

FL

32308

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Sierra Club Florida

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

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

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

S-001 (08/10/2021)

3/14/2023

The Florida Senate APPEARANCE RECORD

CS/SB 284

Meeting Date

Finance and Tax

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

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Michael Weiss

Phone

202-380-1950 x3025

Address

1010 Vermont Ave., NW, Suite 1050

Email

mweiss@~~advancedenergy~~
^{advancedenergy}
united.org

Street

Washington

DC

20005

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

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

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

S-001 (08/10/2021)

3/14/23

Meeting Date

The Florida Senate APPEARANCE RECORD

284

Bill Number or Topic

Finance & Tax

Committee

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

Amendment Barcode (if applicable)

Name Crystal Stickle

Phone 850 945 4544

Address 1594 Marion Av

Email _____

Street TLH
City _____ State _____ Zip _____

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Solar Energy Industries Association

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

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

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

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
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3/14/23

Meeting Date

Finance & Tax

Committee

284

Bill Number or Topic

212648

Amendment Barcode (if applicable)

Name Dale Calhoun

Phone 8506810496

Address 201 S Monroe St Unit A

Email dale.calhoun@floridagas.org

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Natural Gas Association & Florida Propane Gas Association

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/SB 288

INTRODUCER: Finance and Tax Committee; and Senator DiCeglie and others

SUBJECT: Florida Main Street Program and Historic Preservation Tax Credits

DATE: March 14, 2023 **REVISED:** _____

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

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 288 creates the Main Street Historic Tourism and Revitalization Act, which provides a tax credit against corporate income taxes and insurance premium taxes for qualified expenses incurred in the rehabilitation of a certified historic structure.

The tax credit may not exceed 20 percent of qualified expenses incurred in the rehabilitation of a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit *or* 30 percent of the total qualified expenses incurred in the rehabilitation of a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit and that is located within a local program area of an Accredited Main Street Program.

Any unused amount may be carried forward for a period of up to five taxable years. Tax credits may also be sold or transferred. There is no limit on the total number of transactions for the sale or transfer of all or part of a tax credit. However, qualified expenses may only be counted once in determining the amount of an available tax credit, and no more than one taxpayer may claim a tax credit for the same qualified expenses.

The Revenue Estimating Conference (REC) has not analyzed the committee substitute. The REC analysis for the prior version of the bill was estimated to reduce recurring General Revenue Fund receipts in Fiscal Year 2023-2024 by \$39.3 million. Beginning in Fiscal Year 2024-2025, General Revenue Fund receipts are estimated to reduce by \$39.7 million, cash and recurring.

The bill takes effect on January 1, 2024. The emergency rulemaking authority granted to the Department of Revenue takes effect upon the bill becoming a law.

II. Present Situation:

National Register of Historic Places

The National Register of Historic Places,¹ under the National Park Service, is “part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect America’s historic and archeological resources.”² The program reviews property nominations and lists eligible properties in the National Register; offers guidance on evaluating, documenting, and listing historic places; and helps qualified historic properties receive preservation benefits and incentives.³

Properties listed in the National Register are eligible for federal preservation tax credits. A 20 percent income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be certified historic structures.⁴ The National Parks Service reports that each year, “approximately 1,200 projects are approved, leveraging nearly \$6 billion annually in private investment in the rehabilitation of historic buildings across the country.”⁵

In Florida, there are more than 1,700 properties and districts listed on the National Register. Nominations for those properties must be submitted to the National Park Service through the Florida Department of State’s Division of Resources, following a review and recommendation by the Florida National Register Review Board.⁶ The cumulative total of “Qualified Rehabilitation Expenses” (the value of items that can be written off by developers on their federal tax bill) for Florida projects over the most recent five-year period (FY 2017-2021) is \$161 million, resulting in \$32.2 million in federal tax credits.⁷

¹ 54 U.S.C. § 3021.

² U.S. Department of the Interior, National Park Service, National Register of Historic Places, *What is the National Register of Historic Places?*, available at <https://www.nps.gov/subjects/nationalregister/what-is-the-national-register.htm> (last visited Mar. 9, 2023).

³ *Id.*

⁴ U.S. Department of the Interior, National Park Service, *Technical Preservation Services*, available at <https://www.nps.gov/tps/tax-incentives.htm> (last visited Mar. 9, 2023).

⁵ U.S. Department of the Interior, National Park Service, Historic Preservation Tax Incentives, *About the Incentives*, available at <https://www.nps.gov/subjects/taxincentives/about.htm> (last visited Mar. 9, 2023).

⁶ Florida Department of State, Division of Historical Resources, *National Register of Historic Places*, available at <https://dos.myflorida.com/historical/preservation/national-register/> (last visited Mar. 9, 2023).

⁷ U.S. Department of the Interior, National Park Service, Historic Preservation Tax Incentives, *2021 Annual Report*, available at <https://www.nps.gov/subjects/taxincentives/upload/report-2021-annual.pdf>. (last visited Mar. 9, 2023).

Main Street America

Main Street America, a program under the National Main Street Center,⁸ is a network of grassroots organizations that “revitalizes older and historic commercial districts to build vibrant neighborhoods and thriving economies.”⁹ The program offers community-based revitalization initiatives to transform downtowns. In order to be designated as either an affiliate or accredited member of Main Street America, a community must first become a member of the National Main Street Center and meet certain requirements.¹⁰ Main Street America has coordinating programs that are organized at the state, county, and city level which partner with the National Main Street Center to provide support and training to Main Street America communities.

Florida has two coordinating programs: Florida Main Street America located in Tallahassee and Orlando Main Street located in Orlando.¹¹ Florida Main Street is administered by the Division of Historical Resources (division) under the Florida Department of State.¹² Forty-five Florida Main Streets and 10 Orlando Main Streets have received technical assistance toward the goal of revitalizing historic downtowns and encouraging economic development.¹³

Florida Initiatives

Currently, Florida does not offer a similar program that provides corporate income tax credits to offset the costs of rehabilitating historic properties. The Historic Preservation Grant Program, administered by the division, provides grants for the preservation and protection of the state’s historic and archaeological sites and properties. However, any property owned by private individuals or for-profit corporations are ineligible for such grants.¹⁴

Florida’s constitution grants any county or municipality the authority to offer ad valorem tax exemptions to owners of historic properties making preservation improvements.¹⁵ Codified in the Florida Statutes under three sections, residential and commercial properties improved in a manner consistent with historic preservation standards are eligible for an exemption of up to 100 percent of the value of the improvement made to the property.¹⁶ Generally, the property must be either individually listed in the National Register of Historic Places; be a contributing property to a national-register-listed district; or be designated as a historic property, or as a contributing property to a historic district. If the property is used for a governmental,

⁸ The National Main Street Center was established in 1980 as a program of the National Trust for Historic Preservation as a way to address issues facing aging and historic downtowns. The Center launched the Main Street America program in 2015. See Main Street America, *About Us*, available at <https://www.mainstreet.org/aboutus> (last visited Mar. 9, 2023).

⁹ Main Street America, *About Us*, available at <https://www.mainstreet.org/aboutus> (last visited Mar. 9, 2023).

¹⁰ Main Street America, *Designation*, available at [https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/Main Street America Tier System Overview - 2021 July Update.pdf](https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/Main%20Street%20America%20Tier%20System%20Overview%20-%202021%20July%20Update.pdf) (last visited Mar. 9, 2023).

¹¹ Main Street America, *Coordinating Programs*, available at [https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/The Programs/2020 Coordinating Program List.pdf](https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/The%20Programs/2020%20Coordinating%20Program%20List.pdf) (last visited Mar. 9, 2023).

¹² Section 267.031(5), F.S.

¹³ Visit Florida, *Florida Main Street Programs Have Stories to Tell*, available at <https://www.visitflorida.com/travel-ideas/articles/florida-main-street/> (last visited Mar. 9, 2023).

¹⁴ Section 267.0617(2), F.S.

¹⁵ FLA. CONST. Art. VII, s. 3.

¹⁶ See ss. 196.1961, 196.1997, and 196.1998, F.S.

not-for-profit, or commercial purpose, it must be open to the public on a regular basis. Additionally, property used for governmental or nonprofit purposes are eligible to have the entire value of the property exempted.¹⁷

Corporate Income Tax

Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.¹⁸ Florida utilizes the taxable income determined for federal income tax purposes as a starting point to determine the total amount of Florida corporate income tax due.¹⁹ 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.

Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums, a 1 percent tax on annuity premiums; and a 1.6 percent tax on self-insurers.²⁰ Insurance premium taxes are paid by insurance companies and remitted to the Department of Revenue (DOR). The revenues are distributed to General Revenue. In addition, some insurers pay a retaliatory tax to the extent the insurer's state of domicile would impose a greater tax burden than Florida imposes.

III. Effect of Proposed Changes:

The bill creates the Main Street Historic Tourism and Revitalization Act which provides a tax credit against corporate income tax and insurance premium tax for qualified expenses²¹ incurred in the rehabilitation of a certified historic structure.

Eligibility

An applicant must apply to the DOS to receive a tax credit no later than 6 months after the date the certified historic structure is placed in service and must document that:

- The rehabilitation is a certified rehabilitation;²²
- The structure is a certified historic structure,²³ is income-producing, is located within the state, and was rehabilitated and placed into service on or after January 1, 2024;

¹⁷ Section 196.1998, F.S.

¹⁸ Section 220.11(2), F.S.

¹⁹ Section 220.12, F.S.

²⁰ Section 624.509, F.S., and s. 624.4621, F.S.

²¹ The bill defines “qualified expenses” as qualified rehabilitation expenditures (defined in 26 U.S.C., §47(c)(2)) and structural components (defined in 26 C.F.R., § 1.48-1(e)(2)) at the time of project certification by the U.S. Secretary of the Interior and the U.S. Internal Revenue Service (IRS).

²² The bill defines “certified rehabilitation” as the rehabilitation of a certified historic structure that the U.S. Secretary of the Interior has certified to the U.S. Secretary of the Treasury as being consistent with the historic character of the certified historic structure and, if applicable, consistent with the registered historic district in which the structure is located. *See* 36 C.F.R., § 67.2

²³ The bill defines a “certified historic structure” as a building and its structural components which is of a character subject to the allowance for depreciation provided in s. 167 of the Internal Revenue Code and which is listed on the National Register

- The applicant had an ownership interest or a long-term leasehold interest in the certified historic structure in the year during which the certified historic structure was placed into service;
- The total amount of qualified expenses incurred in rehabilitating the certified historic structure exceeded \$5,000;
- The qualified expenses were incurred in Florida, and
- The applicant received a tax credit for the qualified expenses under the federal historic rehabilitation tax credit provision.²⁴

In the application, the applicant must also provide the division with the following:

- An official certificate of eligibility from the division attesting that the project has been approved by the National Park Service. The attestation must identify if the project is located within a Main Street local program area;
- National Park Service Form 10-168c, signed by the National Park Service attesting that the completed rehabilitation meets the U.S. Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, if applicable, the district in which the completed rehabilitation is located;
- Identification of the dates during which the structure was rehabilitated, the date the structure was first placed into service after certified rehabilitation was completed, and evidence that the structure was placed into service after the certified rehabilitation was completed;
- A list of total qualified expenses incurred by the taxpayer in rehabilitation the certified historic structure. For certified rehabilitations with qualified expenses that exceeded \$750,000, the applicant must submit an audited cost report that itemizes the qualified expenses incurred in rehabilitating the structure. The applicant may submit an audited cost report that was created for purposes of applying for the federal historic rehabilitation tax credit;
- An attestation of the total qualified expenses incurred by the applicant in rehabilitating the certified historic structure; and
- The information required to be reported by the DOR to enable the DOR to compile its annual report based on the tax credit applications submitted and approved.

Applicants may begin the process for a determination of eligibility before the certified historic structure is placed in service; however, final determination is withheld until the certified historic structure is placed in service.

Within 90 days after receipt of the information detailed above or the certified historic structure is placed in service, whichever is later, the division shall approve or deny the application. If approved, the division must provide a letter to the applicant. If the taxpayer is denied, the division must inform the applicant of the grounds for denial. The division must submit to the DOR a copy of the certification and the information provided by the applicant within 10 days after the division's approval.

of Historic Places or located within a registered historic district and certified by the U.S. Secretary of the Interior as being of historic significance to the registered historic district.

²⁴ 26 U.S.C. s. 47

Certified Rehabilitation Tax Credit

For taxable years beginning on or after January 1, 2024, there is allowed a credit against the corporate income or insurance premium tax in an amount equal to:

- Twenty percent of the total qualified expenses incurred in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit; or
- Thirty percent of the total qualified expenses incurred in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit and that is located within a local program area of an Accredited Main Street Program.

If a taxpayer is eligible for a tax credit that exceeds taxes owed, the taxpayer may carry the unused tax credit forward for a period of up to five taxable years.

Sale or Transfer of Tax Credit

The bill provides that there is no limit on the total number of transactions for the sale or transfer of all or part of a tax credit. However, qualified expenses may only be counted once in determining the amount of an available tax credit, and no more than one taxpayer may claim a tax credit for the same qualified expenses.

A taxpayer that sells or transfers a tax credit and the purchaser or transferee must jointly submit written notice of the sale or transfer to the DOR no later than the 30th day after the date of the sale or transfer. The notice must include the following information:

- The date of the sale or transfer;
- The amount of the tax credit sold or transferred;
- The name and federal tax identification number of the taxpayer that sold or transferred the tax credit and the purchaser or transferee; and
- The amount of the tax credit owed by the taxpayer before the sale or transfer and the amount the selling or transferring taxpayer retained, if any, after the sale or transfer.

The sale or transfer of a tax credit does not extend the period for which a tax credit may be carried forward and does not increase the total amount of the tax credit that may be claimed.

A tax credit earned, purchased, or transferred to a partnership, limited liability company, S corporation, or other pass-through taxpayer may be allocated to the partners, members, or shareholders of that taxpayer without regard to the ownership interest of the partners, members, or shareholders in the rehabilitated certified historic structure.

If the tax credit is reduced due to a determination, examination, or audit by the DOR, the tax deficiency must be recovered from the taxpayer that sold or transferred the tax credit or the purchaser or transferee that claimed the tax credit up to the amount of the tax credit taken. Any subsequent deficiencies must be assessed against the purchaser or transferee that claimed the tax credit, or in the case of multiple succeeding entities, in the order of tax credit succession.

DOR and Division Audit Authority

The DOR, with assistance from the division, is authorized to perform additional financial and technical audits and examinations, including examining the accounts, books, or records of the tax credit applicant, to verify the legitimacy of the qualified expenses included in a tax credit return and to ensure compliance. The division must provide technical assistance for any technical audits or examinations if requested by the DOR.

It is grounds for forfeiture of previously claimed and received tax credits if the DOR determines that a taxpayer received a tax credit to which the taxpayer was not entitled. The taxpayer must return the forfeited tax credits to the DOR, which will then be paid into the General Revenue Fund.

The taxpayer must file an amended tax return and pay any required tax within 60 days after the taxpayer receives notification from the IRS that a previously approved tax credit has been revoked or modified, if uncontested, or within 60 days after a final order is issued following proceedings involving a contested revocation or modification order.

The DOR may issue a notice of deficiency at any time within five years after the date on which the taxpayer receives notification from the IRS that a previously approved tax credit has been revoked or modified.

The DOR may issue a notice of deficiency at any time if the taxpayer fails to notify the DOR of any change in its tax credit claimed. The amount of any proposed assessment in the notice of deficiency is limited to the amount of the tax credit claimed. Furthermore, a taxpayer is subject to applicable penalties and interest for failing to report and timely paying any tax due as a result of the forfeiture of its tax credit.

Other Provisions

The DOR must provide a report annually by December 1 which identifies, in the aggregate, the number of employees hired during construction phases, the use of each newly rehabilitated building, the expected number of employees hired, the number of affordable housing units created or preserved, and the property values before and after the certified rehabilitations.

The DOR must also establish a cooperative agreement with the division; adopt any necessary forms required to claim a tax credit; provide administrative guidelines and procedures required to administer the Act, including rules establishing an entitlement to and sale or transfer of a tax credit; and provide examination and audit procedures required to administer the Act.

The DOR and the division are granted rulemaking authority and the DOR is granted additional emergency rulemaking authority to administer the Act.

The DOR is authorized to make available to the division and the Secretary of the Department of the Interior of the United States information relating to the Act.

The bill makes conforming changes.

The bill applies to taxable years beginning on or after January 1, 2024.

The bill takes effect on January 1, 2024. The emergency rulemaking authority granted to the DOR takes effect upon the bill becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18 of the Florida Constitution requires a two-thirds vote of the membership of each house of the Legislature to pass legislation requiring counties and municipalities to spend funds, limiting their ability to raise revenue, or reducing the percentage of a state tax shared with them. This bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Article VII, section 18 of the Florida Constitution. Therefore, the provisions of Article VII, section 18 of the Florida Constitution do not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

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

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) has not analyzed the committee substitute. The REC analysis for the prior version of the bill estimated that the bill would reduce recurring General Revenue Fund receipts in Fiscal Year 2023-2024 by \$39.3 million. Beginning in Fiscal Year 2024-2025, General Revenue Fund receipts are estimated to reduce by \$39.7 million, cash and recurring.

B. Private Sector Impact:

Taxpayers who have ownership interest in a certified historic structure in the year during which the structure was placed into service after the certified rehabilitation was complete may be eligible to receive a tax credit to offset corporate income taxes and insurance premium taxes for qualified expenses incurred in the rehabilitation of the certified historic structure.

C. Government Sector Impact:

The DOR determined that in Fiscal Year 2024-2025, \$91,488 in non-recurring funds is necessary to implement the bill. The funds will be used to update the state's tax software system and modify necessary forms.²⁵

VI. Technical Deficiencies:

None.

VII. Related Issues:

The bill requires the DOR to annually report specific information to the President of the Senate and the Speaker of the House of Representatives. The report must include the number of employees hired during construction phases; the use of each newly rehabilitated building and the expected number of employees hired; the number of affordable housing units created or preserved; and the property values before and after the certified rehabilitation.

Information provided to the DOR contained in returns, reports, accounts, or declarations received by the DOR is confidential, except for official purposes.²⁶ Limited use of the tax credit program might limit the ability to aggregate information sufficiently to overcome confidentiality restrictions.

Clearly establishing who is an "employee hired" will provide guidance to the DOR on who to include in the statistics. For example, employees might include the number of employees hired by the contractors or subcontractors that perform the construction phases or might include only employees hired by the applicant during the construction phases.

The information for the report must be collected from the applicant by the division at the time of application, which is 90 days after the structure is placed in service. Clearly establishing what documentation is required to substantiate affordable housing units will provide guidance to the DOR on what units to include in the statistics. Unless the applicant has contractually restricted units for affordable housing, the DOR may not have the information necessary to confirm if units are affordable housing units.

²⁵ Florida Dep't of Revenue, *Senate Bill 288 Bill Analysis* (Feb. 01, 2023) (on file with the Senate Committee on Finance and Tax

²⁶ Section 213.053(2)(a), F.S.

VIII. Statutes Affected:

This bill creates section 220.197 of the Florida Statutes.

The bill amends the following sections of the Florida Statutes: 213.053, 220.02, 220.13, and 624.509.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)**CS by Finance and Tax on March 14, 2023:**

The committee substitute:

- Replaces the term “taxpayer” with “applicant” to clarify that a person other than a corporate income tax taxpayer may apply and receive a tax credit.
- Creates an application deadline whereby an applicant must apply to the Division of Historical Resources of the Department of State within 6 months after the structure is placed in service.
- Removes a requirement to confirm the project is within a local program area and replaces it with an attestation if the project is located in such an area.
- Requires a determination of tax credit eligibility to occur only after the structure is placed in service.
- Clarifies that the Division of Historical Resources of the Department of State must evaluate and approve or deny an application within 90 days after receipt of the application or after the structure is placed in service, whichever is later.
- Clarifies that the tax credit is equal to either 20 percent or 30 percent of total qualified expenses, rather than such amount annually.
- Allows the tax credit to be taken against the corporate income tax and franchise tax under chapter 220.
- Clarifies how a tax credit may be sold or transferred.
- Adds a definitions for “placed in service,” “taxpayer,” and “affordable housing.”
- Makes other technical changes.

B. Amendments:

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/14/2023	.	
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	.	
	.	

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

Senate Amendment (with title amendment)

Delete lines 138 - 367

and insert:

(k) "Placed in service" means the time that property is first placed by the taxpayer in a condition or state of readiness and availability for a specifically assigned function, whether for use in a trade or business, for the production of income, or in a tax-exempt activity.

(l) "Qualified expenses" means rehabilitation expenditures



366490

11 incurred in this state which qualify for the credit under 26
12 U.S.C. s. 47.

13 (m) "Registered historic district" means a district listed
14 in the National Register of Historic Places or a district:

15 1. Designated under general law or local ordinance and
16 certified by the United States Secretary of the Interior as
17 meeting criteria that will substantially achieve the purposes of
18 preserving and rehabilitating buildings of historic significance
19 to the district; and

20 2. Certified by the United States Secretary of the Interior
21 as meeting substantially all of the requirements for listing a
22 district in the National Register of Historic Places.

23 (n) "Taxpayer" has the same meaning as in s. 220.03(1)(z),
24 but also includes an insurer subject to the insurance premium
25 tax under s. 624.509.

26 (3) ELIGIBILITY.—

27 (a) To receive a tax credit under this section, an
28 applicant must apply to the division, no later than 6 months
29 after the date the certified historic structure is placed in
30 service, for a tax credit for qualified expenses in the amount
31 and under the conditions and limitations provided in this
32 section. The applicant must provide the division with all of the
33 following:

34 1. Documentation showing that:

35 a. The rehabilitation is a certified rehabilitation;

36 b. The structure is a certified historic structure, is
37 income-producing, is located within this state, and is placed
38 into service on or after January 1, 2024;

39 c. The applicant had an ownership or a long-term leasehold



366490

40 interest in the certified historic structure in the year during
41 which the certified historic structure was placed into service;

42 d. The total amount of qualified expenses incurred in
43 rehabilitating the certified historic structure exceeded \$5,000;

44 e. The qualified expenses were incurred in this state; and

45 f. The applicant received a tax credit for the qualified
46 expenses under 26 U.S.C. s. 47.

47 2. An official certificate of eligibility from the
48 division, signed by the State Historic Preservation Officer or
49 the Deputy State Historic Preservation Officer, attesting that
50 the project has been approved by the National Park Service. The
51 attestation must identify if the project is located within a
52 local program area.

53 3. National Park Service Form 10-168c (Rev. 2019), titled
54 "Historic Preservation Certification Application-Part 3-Request
55 for Certification of Completed Work," or a similar form, signed
56 by an officer of the National Park Service, attesting that the
57 completed rehabilitation meets the United States Secretary of
58 the Interior's Standards for Rehabilitation and is consistent
59 with the historic character of the property and, if applicable,
60 the district in which the completed rehabilitation is located.
61 The form may be obtained from the National Park Service.

62 4. The dates during which the certified historic structure
63 was rehabilitated, the date the certified historic structure was
64 placed into service after the certified rehabilitation was
65 completed, and evidence that the certified historic structure
66 was placed into service after the certified rehabilitation was
67 completed.

68 5. A list of total qualified expenses incurred in



366490

69 rehabilitating the certified historic structure. For certified
70 rehabilitations with qualified expenses that exceed \$750,000,
71 the applicant must submit an audited cost report issued by a
72 certified public accountant which itemizes the qualified
73 expenses incurred in rehabilitating the certified historic
74 structure. An applicant may submit an audited cost report issued
75 by a certified public accountant which was created for purposes
76 of applying for a federal historic rehabilitation tax credit and
77 which includes all of the qualified expenses incurred in
78 rehabilitating the certified historic structure.

79 6. An attestation of the total qualified expenses incurred
80 by the applicant in rehabilitating the certified historic
81 structure.

82 7. The information required to be reported by the
83 department in subsection (8) to enable the department to compile
84 its annual report.

85
86 This paragraph may not be construed to restrict an applicant
87 from making an application with the division before the
88 certified historic structure is placed in service. However, a
89 final determination on eligibility may not be made until the
90 certified historic structure is placed in service.

91 (b) Within 90 days after receipt of the information
92 required under paragraph (a) or the certified historic structure
93 is placed in service, whichever is later, the division shall
94 approve or deny the application. If approved, the division must
95 provide a letter of certification to the applicant consistent
96 with any restrictions imposed. If the division denies any part
97 of the requested credit, the division must inform the applicant



366490

98 of the grounds for the denial. The division must submit a copy
99 of the certification and the information provided by the
100 applicant to the department within 10 days after the division's
101 approval.

102 (4) CERTIFIED REHABILITATION TAX CREDIT.—For taxable years
103 beginning on or after January 1, 2024, there is allowed a credit
104 against any tax due for a taxable year under this chapter after
105 the application of any other allowable credits by the taxpayer
106 in an amount equal to:

107 (a) Twenty percent of the total qualified expenses incurred
108 in this state in rehabilitating a certified historic structure
109 that has been approved by the National Park Service to receive
110 the federal historic rehabilitation tax credit; or

111 (b) Thirty percent of the total qualified expenses incurred
112 in this state in rehabilitating a certified historic structure
113 that has been approved by the National Park Service to receive
114 the federal historic rehabilitation tax credit and that is
115 located within a local program area.

116
117 The tax credit may be used to offset the corporate income tax
118 imposed under this chapter and the insurance premium tax imposed
119 in s. 624.509. An insurer claiming a credit against insurance
120 premium tax liability under this section may not be required to
121 pay any additional retaliatory tax levied pursuant to s.
122 624.5091 as a result of claiming such credit. Section 624.5091
123 does not limit such credit in any manner.

124 (5) CARRYFORWARD OF TAX CREDIT.—

125 (a) If a tax credit exceeds the amount of tax owed, the
126 taxpayer may carry forward the unused tax credit for a period of



366490

127 up to 5 taxable years.

128 (b) A carryforward is considered the remaining portion of a
129 tax credit that cannot be claimed in the current taxable year.

130 (6) SALE OR TRANSFER OF TAX CREDIT.—

131 (a) All or part of the tax credit may be sold or
132 transferred.

133 (b) A taxpayer to which all or part of the tax credit is
134 sold or transferred may sell or transfer to another taxpayer all
135 or part of the tax credit that may otherwise be claimed.

136 (c) A taxpayer that sells or transfers a tax credit to
137 another taxpayer must provide a copy of the certificate of
138 eligibility provided under subparagraph (3) (a)2. together with
139 the audited cost report, if applicable, to the purchaser or
140 transferee.

141 (d) Qualified expenses may be counted only once in
142 determining the amount of an available tax credit, and more than
143 one taxpayer may not claim a tax credit for the same qualified
144 expenses.

145 (e) There is no limit on the total number of transactions
146 for the sale or transfer of all or part of a tax credit.

147 (f)1. No later than the 30th day after the date of a sale
148 or transfer, the seller or transferor and the purchaser or
149 transferee shall jointly submit written notice of the sale or
150 transfer to the department on a form prescribed by the
151 department. The notice must include all of the following:

152 a. The date of the sale or transfer.

153 b. The amount of the tax credit sold or transferred.

154 c. The name and federal tax identification number of the
155 seller or transferor of the tax credit and the purchaser or



366490

156 transferee.

157 d. The amount of the tax credit owned by the seller or
158 transferor before the sale or transfer and the amount the seller
159 or transferor retained, if any, after the sale or transfer.

160 2. The sale or transfer of a tax credit under this
161 subsection does not extend the period for which a tax credit may
162 be carried forward and does not increase the total amount of the
163 tax credit that may be claimed.

164 3. If a taxpayer claims a tax credit for qualified
165 expenses, another taxpayer may not use the same expenses as the
166 basis for claiming a tax credit.

167 4. Notwithstanding the requirements of this subsection, a
168 tax credit earned by, purchased by, or transferred to a
169 partnership, limited liability company, S corporation, or other
170 pass-through taxpayer may be allocated to the partners, members,
171 or shareholders of that taxpayer in accordance with any
172 agreement among the partners, members, or shareholders and
173 without regard to the ownership interest of the partners,
174 members, or shareholders in the rehabilitated certified historic
175 structure.

176 (g) If the tax credit is reduced due to a determination,
177 examination, or audit by the department, the tax deficiency
178 shall be recovered from the taxpayer that sold or transferred
179 the tax credit or the purchaser or transferee that claimed the
180 tax credit up to the amount of the tax credit taken.

181 (h) Any subsequent deficiencies shall be assessed against
182 the purchaser or transferee that claimed the tax credit or, in
183 the case of multiple succeeding entities, in the order of tax
184 credit succession.



366490

185 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX
186 CREDITS; FRAUDULENT CLAIMS.—

187 (a) The department, with assistance from the division, may
188 perform any additional financial and technical audits and
189 examinations, including examining the accounts, books, or
190 records of the tax credit applicant, to verify the legitimacy of
191 the qualified expenses included in a tax credit return and to
192 ensure compliance with this section. If requested by the
193 department, the division must provide technical assistance for
194 any technical audits or examinations performed under this
195 subsection.

196 (b) It is grounds for forfeiture of previously claimed and
197 received tax credits if the department determines, as a result
198 of an audit or information received from the division or the
199 United States Department of the Interior, that an applicant or a
200 taxpayer received a tax credit pursuant to this section to which
201 the taxpayer was not entitled. In the case of fraud, the
202 taxpayer may not claim any future tax credits under this
203 section.

204 (c) The taxpayer must return forfeited tax credits to the
205 department, and such funds shall be paid into the General
206 Revenue Fund.

207 (d) The taxpayer shall file with the department an amended
208 tax return or such other report as the department prescribes and
209 shall pay any required tax within 60 days after the taxpayer
210 receives notification from the United States Internal Revenue
211 Service that a previously approved tax credit has been revoked
212 or modified, if uncontested, or within 60 days after a final
213 order is issued following proceedings involving a contested



366490

214 revocation or modification order.

215 (e) A notice of deficiency may be issued by the department
216 at any time within 5 years after the date on which the taxpayer
217 receives notification from the United States Internal Revenue
218 Service that a previously approved tax credit has been revoked
219 or modified. If a taxpayer fails to notify the department of any
220 change in its tax credit claimed, a notice of deficiency may be
221 issued at any time. In either case, the amount of any proposed
222 assessment set forth in such notice of deficiency is limited to
223 the amount of the tax credit claimed.

224 (f) A taxpayer that fails to report and timely pay any tax
225 due as a result of the forfeiture of its tax credit violates
226 this section and is subject to applicable penalties and
227 interest.

228 (8) ANNUAL REPORT.—Based on the applications submitted and
229 approved, the department shall submit a report by December 1 of
230 each year to the President of the Senate and the Speaker of the
231 House of Representatives which identifies, in the aggregate, all
232 of the following:

233 (a) The number of employees hired during construction
234 phases.

235 (b) The use of each newly rehabilitated building and the
236 expected number of employees hired.

237 (c) The number of affordable housing units created or
238 preserved. As used in this paragraph, the term "affordable" has
239 the same meaning as in s. 420.0004.

240 (d) The property values before and after the certified
241 rehabilitations.

242 (9) DEPARTMENT DUTIES.—The department shall:



366490

243 (a) Establish a cooperative agreement with the division.

244 (b) Adopt any necessary forms required to claim a tax

245

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

247 And the title is amended as follows:

248 Delete line 14

249 and insert:

250 the allowable amounts of tax credits; providing

By Senator DiCeglie

18-00419-23

2023288__

1 A bill to be entitled
 2 An act relating to the Florida Main Street Program and
 3 historic preservation tax credits; creating s.
 4 220.197, F.S.; providing a short title; defining
 5 terms; providing a credit against the state corporate
 6 income tax and the insurance premium tax for qualified
 7 expenses in rehabilitating certain historic
 8 structures; specifying eligibility requirements for
 9 the tax credit; specifying requirements for taxpayers
 10 claiming or transferring tax credits; specifying
 11 requirements for the Division of Historical Resources
 12 of the Department of State for evaluating and
 13 certifying applications for tax credits; specifying
 14 limits on the amount of tax credits; providing
 15 construction; authorizing the carryforward, sale, and
 16 transfer of tax credits subject to certain
 17 requirements and limitations; providing the Department
 18 of Revenue and the division audit and examination
 19 powers for specified purposes; requiring the return of
 20 forfeited tax credits under certain circumstances;
 21 providing penalties; requiring the Department of
 22 Revenue to provide specified annual reports to the
 23 Legislature; providing duties of the Department of
 24 Revenue; authorizing the Department of Revenue and the
 25 division to adopt rules; amending s. 213.053, F.S.;
 26 authorizing the Department of Revenue to make certain
 27 information available to the division and the Federal
 28 Government for a specified purpose; amending s.
 29 220.02, F.S.; specifying the order in which the credit

Page 1 of 18

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18-00419-23

2023288__

30 is applied against the corporate income tax or
 31 franchise tax; amending s. 220.13, F.S.; requiring the
 32 addition of amounts taken for the credit to taxable
 33 income; amending s. 624.509, F.S.; specifying the
 34 order in which the credit is applied against the
 35 insurance premium tax; authorizing the Department of
 36 Revenue to adopt emergency rules; providing for
 37 expiration of that authority; providing applicability;
 38 providing effective dates.
 39
 40 WHEREAS, historic revitalization creates highly paid local
 41 construction jobs, and
 42 WHEREAS, historic rehabilitation increases the value of
 43 buildings and results in a growing state and local tax base, and
 44 WHEREAS, historic revitalization boosts heritage tourism
 45 and creates thriving downtowns that are attractive to main
 46 street businesses, and
 47 WHEREAS, reusing historic buildings creates affordable
 48 spaces for small business incubation, and
 49 WHEREAS, repurposing historic buildings saves resources and
 50 activates vacant spaces, and
 51 WHEREAS, historic rehabilitation projects leverage
 52 significant private investment, and
 53 WHEREAS, leveraging state tax incentives increases the
 54 effectiveness of federal Historic Preservation Tax Incentives
 55 and the Opportunity Zones Program to encourage the historic
 56 preservation of existing buildings, and
 57 WHEREAS, an increase in rehabilitation activity occurs when
 58 a state incentive is combined with federal Historic Preservation

Page 2 of 18

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18-00419-23

2023288__

59 Tax Incentives, and

60 WHEREAS, many historic buildings in this state need safety
61 upgrades and other improvements that require both public and
62 private investment to return these buildings as assets of their
63 local communities, NOW, THEREFORE,

64
65 Be It Enacted by the Legislature of the State of Florida:

66
67 Section 1. Section 220.197, Florida Statutes, is created to
68 read:

69 220.197 Main Street Historic Tourism and Revitalization
70 Act; tax credits; reports.-

71 (1) SHORT TITLE.-This act may be cited as the "Main Street
72 Historic Tourism and Revitalization Act."

73 (2) DEFINITIONS.-As used in this section, the term:

74 (a) "Accredited Main Street Program" means an active
75 Florida Main Street Program or the Orlando Main Streets program,
76 provided that such program meets the Main Street America
77 accreditation standards. An Accredited Main Street Program must
78 meet all of the following criteria:

79 1. Have broad-based community support for the commercial
80 district revitalization process with strong support from the
81 public and private sectors.

82 2. Have a developed vision and mission statement relevant
83 to community conditions and to Main Street America's
84 organizational stage.

85 3. Have a comprehensive Main Street America work plan.

86 4. Possess a historic preservation ethic.

87 5. Have an active board of directors and committees.

18-00419-23

2023288__

88 6. Have an adequate operating budget.

89 7. Have a paid professional program manager.

90 8. Conduct a program of ongoing training for staff and
91 volunteers.

92 9. Report key statistics.

93 10. Be a current member of Main Street America.

94 (b) "Certified historic structure" means a building and its
95 structural components as defined in 36 C.F.R. s. 67.2 which is
96 of a character subject to the allowance for depreciation
97 provided in s. 167 of the Internal Revenue Code of 1986, as
98 amended, and which is:

99 1. Individually listed in the National Register of Historic
100 Places; or

101 2. Located within a registered historic district and
102 certified by the United States Secretary of the Interior as
103 being of historic significance to the registered historic
104 district as set forth in 36 C.F.R. s. 67.2.

105 (c) "Certified rehabilitation" means the rehabilitation of
106 a certified historic structure which the United States Secretary
107 of the Interior has certified to the United States Secretary of
108 the Treasury as being consistent with the historic character of
109 the certified historic structure and, if applicable, consistent
110 with the registered historic district in which the certified
111 historic structure is located as set forth in 36 C.F.R. s. 67.2.

112 (d) "Division" means the Division of Historical Resources
113 of the Department of State.

114 (e) "Florida Main Street Program" means a statewide
115 historic preservation-based downtown revitalization assistance
116 program created, maintained, and administered by the division

18-00419-23 2023288__

117 under s. 267.031(5).

118 (f) "Local program area" means the specific geographic area
 119 in which an Accredited Main Street Program is conducted as
 120 approved and maintained by the division or in which the Orlando
 121 Main Streets program is conducted.

122 (g) "Long-term leasehold" means a leasehold in a
 123 nonresidential real property for a term of 39 years or more or a
 124 leasehold in a residential real property for a term of 27.5
 125 years or more.

126 (h) "Main Street America" means a national network of
 127 grassroots organizations revitalizing historic downtown areas
 128 under the leadership of the National Main Street Center, Inc., a
 129 subsidiary of the National Trust for Historic Preservation.

130 (i) "National Register of Historic Places" means the list
 131 of historic properties significant in American history,
 132 architecture, archeology, engineering, and culture maintained by
 133 the United States Secretary of the Interior as authorized in 54
 134 U.S.C. s. 3021.

135 (j) "Orlando Main Streets" means a historic preservation-
 136 based district revitalization program administered by the City
 137 of Orlando.

138 (k) "Qualified expenses" means rehabilitation expenditures
 139 incurred in this state which qualify for the credit under 26
 140 U.S.C. s. 47.

141 (l) "Registered historic district" means a district listed
 142 in the National Register of Historic Places or a district:

143 1. Designated under general law or local ordinance and
 144 certified by the United States Secretary of the Interior as
 145 meeting criteria that will substantially achieve the purposes of

18-00419-23 2023288__

146 preserving and rehabilitating buildings of historic significance
 147 to the district; and

148 2. Certified by the United States Secretary of the Interior
 149 as meeting substantially all of the requirements for listing a
 150 district in the National Register of Historic Places.

151 (3) ELIGIBILITY FOR TAX CREDIT.—For taxable years beginning
 152 on or after January 1, 2024, there is allowed a credit against
 153 any tax due for a taxable year under this chapter after the
 154 application of any other allowable credits by the taxpayer.

155 (a) To claim and receive a tax credit under this section, a
 156 taxpayer must apply to the division for a tax credit for
 157 qualified expenses in the amount and under the conditions and
 158 limitations provided in this section against the tax due under
 159 this chapter for a taxable year and must provide the division
 160 with all of the following:

161 1. Documentation showing that:

162 a. The rehabilitation is a certified rehabilitation;

163 b. The structure is a certified historic structure, is
 164 income-producing, is located within this state, and is
 165 rehabilitated and placed into service on or after January 1,
 166 2024;

167 c. The taxpayer had an ownership or a long-term leasehold
 168 interest in the certified historic structure in the year during
 169 which the certified historic structure was placed into service
 170 after the certified rehabilitation was completed;

171 d. The total amount of qualified expenses incurred in
 172 rehabilitating the certified historic structure exceeded \$5,000;

173 e. The qualified expenses were incurred in this state; and

174 f. The taxpayer received a tax credit for the qualified

18-00419-23 2023288__

175 expenses under 26 U.S.C. s. 47.

176 2. An official certificate of eligibility from the
 177 division, signed by the State Historic Preservation Officer or
 178 the Deputy State Historic Preservation Officer, attesting that
 179 the project has been approved by the National Park Service and
 180 confirming that the project is located within a local program
 181 area.

182 3. National Park Service Form 10-168c (Rev. 2019), titled
 183 "Historic Preservation Certification Application-Part 3-Request
 184 for Certification of Completed Work," or a similar form, signed
 185 by an officer of the National Park Service, attesting that the
 186 completed rehabilitation meets the United States Secretary of
 187 the Interior's Standards for Rehabilitation and is consistent
 188 with the historic character of the property and, if applicable,
 189 the district in which the completed rehabilitation is located.
 190 The form may be obtained from the National Park Service.

191 4. The dates during which the certified historic structure
 192 was rehabilitated, the date the certified historic structure was
 193 placed into service after the certified rehabilitation was
 194 completed, and evidence that the certified historic structure
 195 was placed into service after the certified rehabilitation was
 196 completed.

197 5. A list of total qualified expenses incurred by the
 198 taxpayer in rehabilitating the certified historic structure. For
 199 certified rehabilitations with qualified expenses that exceed
 200 \$750,000, the taxpayer must submit an audited cost report issued
 201 by a certified public accountant which itemizes the qualified
 202 expenses incurred in rehabilitating the certified historic
 203 structure. A taxpayer may submit an audited cost report issued

18-00419-23 2023288__

204 by a certified public accountant which was created for purposes
 205 of applying for a federal historic rehabilitation tax credit and
 206 which includes all of the qualified expenses incurred in
 207 rehabilitating the certified historic structure.

208 6. An attestation of the total qualified expenses incurred
 209 by the taxpayer in rehabilitating the certified historic
 210 structure.

211 7. The information required to be reported by the
 212 department in subsection (8) to enable the department to compile
 213 its annual report.

214 (b) Within 60 days after receipt of the information
 215 required under paragraph (a), the division shall evaluate the
 216 application and recommend the applicant for certification or
 217 denial. The division must approve or deny the application within
 218 30 days after receiving the recommendation. If approved, the
 219 division must provide a letter of certification to the applicant
 220 consistent with any restrictions imposed. If the division denies
 221 any part of the requested credit, the division must inform the
 222 applicant of the grounds for the denial. The division must
 223 submit a copy of the certification and the information provided
 224 by the taxpayer to the department within 10 days after the
 225 division's approval.

226 (4) AMOUNT OF TAX CREDIT.—The total tax credit claimed
 227 annually may not exceed the amount of tax due after any other
 228 applicable tax credits and may not exceed the following:

229 (a) Twenty percent of the total qualified expenses incurred
 230 in this state in rehabilitating a certified historic structure
 231 that has been approved by the National Park Service to receive
 232 the federal historic rehabilitation tax credit; or

18-00419-23 2023288__

233 (b) Thirty percent of the total qualified expenses incurred
 234 in this state in rehabilitating a certified historic structure
 235 that has been approved by the National Park Service to receive
 236 the federal historic rehabilitation tax credit and that is
 237 located within a local program area.

238
 239 The tax credit may be used to offset the corporate income tax
 240 imposed in s. 220.11 and the insurance premium tax imposed in s.
 241 624.509. An insurer claiming a credit against insurance premium
 242 tax liability under this section may not be required to pay any
 243 additional retaliatory tax levied pursuant to s. 624.5091 as a
 244 result of claiming such credit. Section 624.5091 does not limit
 245 such credit in any manner.

246 (5) CARRYFORWARD OF TAX CREDIT.—

247 (a) If a taxpayer is eligible for a tax credit that exceeds
 248 taxes owed, the taxpayer may carry forward the unused tax credit
 249 for a period of up to 5 taxable years.

250 (b) A carryforward is considered the remaining portion of a
 251 tax credit that cannot be claimed in the current taxable year.

252 (6) SALE OR TRANSFER OF TAX CREDIT.—

253 (a) A taxpayer that incurs qualified expenses may sell or
 254 transfer to another taxpayer all or part of the tax credit that
 255 may otherwise be claimed.

256 (b) A taxpayer to which all or part of the tax credit is
 257 sold or transferred may sell or transfer to another taxpayer all
 258 or part of the tax credit that may otherwise be claimed.

259 (c) A taxpayer that sells or transfers a tax credit to
 260 another taxpayer must provide a copy of the certificate of
 261 eligibility together with the audited cost report to the

18-00419-23 2023288__

262 purchaser or transferee.

263 (d) Qualified expenses may be counted only once in
 264 determining the amount of an available tax credit, and more than
 265 one taxpayer may not claim a tax credit for the same qualified
 266 expenses.

267 (e) There is no limit on the total number of transactions
 268 for the sale or transfer of all or part of a tax credit.

269 (f)1. A taxpayer that sells or transfers a tax credit under
 270 this subsection and the purchaser or transferee shall jointly
 271 submit written notice of the sale or transfer to the department
 272 on a form adopted by the department no later than the 30th day
 273 after the date of the sale or transfer. The notice must include
 274 all of the following:

275 a. The date of the sale or transfer.

276 b. The amount of the tax credit sold or transferred.

277 c. The name and federal tax identification number of the
 278 taxpayer that sold or transferred the tax credit and the
 279 purchaser or transferee.

280 d. The amount of the tax credit owned by the taxpayer
 281 before the sale or transfer and the amount the selling or
 282 transferring taxpayer retained, if any, after the sale or
 283 transfer.

284 2. The sale or transfer of a tax credit under this
 285 subsection does not extend the period for which a tax credit may
 286 be carried forward and does not increase the total amount of the
 287 tax credit that may be claimed.

288 3. If a taxpayer claims a tax credit for qualified
 289 expenses, another taxpayer may not use the same expenses as the
 290 basis for claiming a tax credit.

18-00419-23

2023288__

291 4. Notwithstanding the requirements of this subsection, a
 292 tax credit earned by, purchased by, or transferred to a
 293 partnership, limited liability company, S corporation, or other
 294 pass-through taxpayer may be allocated to the partners, members,
 295 or shareholders of that taxpayer and claimed under this section
 296 in accordance with any agreement among the partners, members, or
 297 shareholders and without regard to the ownership interest of the
 298 partners, members, or shareholders in the rehabilitated
 299 certified historic structure.

300 (g) If the tax credit is reduced due to a determination,
 301 examination, or audit by the department, the tax deficiency
 302 shall be recovered from the taxpayer that sold or transferred
 303 the tax credit or the purchaser or transferee that claimed the
 304 tax credit up to the amount of the tax credit taken.

305 (h) Any subsequent deficiencies shall be assessed against
 306 the purchaser or transferee that claimed the tax credit or, in
 307 the case of multiple succeeding entities, in the order of tax
 308 credit succession.

309 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX
 310 CREDITS; FRAUDULENT CLAIMS.—

311 (a) The department, with assistance from the division, may
 312 perform any additional financial and technical audits and
 313 examinations, including examining the accounts, books, or
 314 records of the tax credit applicant, to verify the legitimacy of
 315 the qualified expenses included in a tax credit return and to
 316 ensure compliance with this section. If requested by the
 317 department, the division must provide technical assistance for
 318 any technical audits or examinations performed under this
 319 subsection.

Page 11 of 18

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18-00419-23

2023288__

320 (b) It is grounds for forfeiture of previously claimed and
 321 received tax credits if the department determines, as a result
 322 of an audit or information received from the division or the
 323 United States Department of the Interior, that a taxpayer
 324 received a tax credit pursuant to this section to which the
 325 taxpayer was not entitled. In the case of fraud, the taxpayer
 326 may not claim any future tax credits under this section.

327 (c) The taxpayer must return forfeited tax credits to the
 328 department, and such funds shall be paid into the General
 329 Revenue Fund.

330 (d) The taxpayer shall file with the department an amended
 331 tax return or such other report as the department prescribes and
 332 shall pay any required tax within 60 days after the taxpayer
 333 receives notification from the United States Internal Revenue
 334 Service that a previously approved tax credit has been revoked
 335 or modified, if uncontested, or within 60 days after a final
 336 order is issued following proceedings involving a contested
 337 revocation or modification order.

338 (e) A notice of deficiency may be issued by the department
 339 at any time within 5 years after the date on which the taxpayer
 340 receives notification from the United States Internal Revenue
 341 Service that a previously approved tax credit has been revoked
 342 or modified. If a taxpayer fails to notify the department of any
 343 change in its tax credit claimed, a notice of deficiency may be
 344 issued at any time. In either case, the amount of any proposed
 345 assessment set forth in such notice of deficiency is limited to
 346 the amount of any deficiency resulting under this section from
 347 the precomputation of the taxpayer's tax for the taxable year.

348 (f) A taxpayer that fails to report and timely pay any tax

Page 12 of 18

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18-00419-23 2023288__

349 due as a result of the forfeiture of its tax credit violates
 350 this section and is subject to applicable penalties and
 351 interest.

352 (8) ANNUAL REPORT.—Based on the applications submitted and
 353 approved, the department shall submit a report by December 1 of
 354 each year to the President of the Senate and the Speaker of the
 355 House of Representatives which identifies, in the aggregate, all
 356 of the following:

357 (a) The number of employees hired during construction
 358 phases.

359 (b) The use of each newly rehabilitated building and the
 360 expected number of employees hired.

361 (c) The number of affordable housing units created or
 362 preserved.

363 (d) The property values before and after the certified
 364 rehabilitations.

365 (9) DEPARTMENT DUTIES.—The department shall:

366 (a) Establish a cooperative agreement with the division.

367 (b) Establish any necessary forms required to claim a tax
 368 credit under this section.

369 (c) Provide administrative guidelines and procedures
 370 required to administer this section, including rules
 371 establishing an entitlement to and sale or transfer of a tax
 372 credit under this section.

373 (d) Provide examination and audit procedures required to
 374 administer this section.

375 (10) RULES.—The department and the division may adopt rules
 376 to administer this section.

377 Section 2. Subsection (24) is added to section 213.053,

18-00419-23 2023288__

378 Florida Statutes, to read:

379 213.053 Confidentiality and information sharing.—

380 (24) The department may make available to the Division of
 381 Historical Resources of the Department of State and the
 382 Secretary of the United States Department of the Interior or his
 383 or her delegate, exclusively for official purposes, information
 384 for the purposes of administering the Main Street Historic
 385 Tourism and Revitalization Act pursuant to s. 220.197.

386 Section 3. Subsection (8) of section 220.02, Florida
 387 Statutes, is amended to read:

388 220.02 Legislative intent.—

389 (8) It is the intent of the Legislature that credits
 390 against either the corporate income tax or the franchise tax be
 391 applied in the following order: those enumerated in s. 631.828,
 392 those enumerated in s. 220.191, those enumerated in s. 220.181,
 393 those enumerated in s. 220.183, those enumerated in s. 220.182,
 394 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 395 those enumerated in s. 220.184, those enumerated in s. 220.186,
 396 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 397 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 398 those enumerated in s. 220.1876, those enumerated in s.
 399 220.1877, those enumerated in s. 220.193, those enumerated in s.
 400 288.9916, those enumerated in s. 220.1899, those enumerated in
 401 s. 220.194, those enumerated in s. 220.196, those enumerated in
 402 s. 220.198, ~~and~~ those enumerated in s. 220.1915, and those
 403 enumerated in s. 220.197.

404 Section 4. Paragraph (a) of subsection (1) of section
 405 220.13, Florida Statutes, is amended to read:

406 220.13 "Adjusted federal income" defined.—

18-00419-23

2023288__

407 (1) The term "adjusted federal income" means an amount
 408 equal to the taxpayer's taxable income as defined in subsection
 409 (2), or such taxable income of more than one taxpayer as
 410 provided in s. 220.131, for the taxable year, adjusted as
 411 follows:

412 (a) *Additions.*—There shall be added to such taxable income:

413 1.a. The amount of any tax upon or measured by income,
 414 excluding taxes based on gross receipts or revenues, paid or
 415 accrued as a liability to the District of Columbia or any state
 416 of the United States which is deductible from gross income in
 417 the computation of taxable income for the taxable year.

418 b. Notwithstanding sub-subparagraph a., if a credit taken
 419 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
 420 taxable income in a previous taxable year under subparagraph 11.
 421 and is taken as a deduction for federal tax purposes in the
 422 current taxable year, the amount of the deduction allowed shall
 423 not be added to taxable income in the current year. The
 424 exception in this sub-subparagraph is intended to ensure that
 425 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
 426 added in the applicable taxable year and does not result in a
 427 duplicate addition in a subsequent year.

428 2. The amount of interest which is excluded from taxable
 429 income under s. 103(a) of the Internal Revenue Code or any other
 430 federal law, less the associated expenses disallowed in the
 431 computation of taxable income under s. 265 of the Internal
 432 Revenue Code or any other law, excluding 60 percent of any
 433 amounts included in alternative minimum taxable income, as
 434 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 435 taxpayer pays tax under s. 220.11(3).

Page 15 of 18

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18-00419-23

2023288__

436 3. In the case of a regulated investment company or real
 437 estate investment trust, an amount equal to the excess of the
 438 net long-term capital gain for the taxable year over the amount
 439 of the capital gain dividends attributable to the taxable year.

440 4. That portion of the wages or salaries paid or incurred
 441 for the taxable year which is equal to the amount of the credit
 442 allowable for the taxable year under s. 220.181. This
 443 subparagraph shall expire on the date specified in s. 290.016
 444 for the expiration of the Florida Enterprise Zone Act.

445 5. That portion of the ad valorem school taxes paid or
 446 incurred for the taxable year which is equal to the amount of
 447 the credit allowable for the taxable year under s. 220.182. This
 448 subparagraph shall expire on the date specified in s. 290.016
 449 for the expiration of the Florida Enterprise Zone Act.

450 6. The amount taken as a credit under s. 220.195 which is
 451 deductible from gross income in the computation of taxable
 452 income for the taxable year.

453 7. That portion of assessments to fund a guaranty
 454 association incurred for the taxable year which is equal to the
 455 amount of the credit allowable for the taxable year.

456 8. In the case of a nonprofit corporation which holds a
 457 pari-mutuel permit and which is exempt from federal income tax
 458 as a farmers' cooperative, an amount equal to the excess of the
 459 gross income attributable to the pari-mutuel operations over the
 460 attributable expenses for the taxable year.

461 9. The amount taken as a credit for the taxable year under
 462 s. 220.1895.

463 10. Up to nine percent of the eligible basis of any
 464 designated project which is equal to the credit allowable for

Page 16 of 18

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18-00419-23 2023288__

465 the taxable year under s. 220.185.

466 11. Any amount taken as a credit for the taxable year under

467 s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this

468 subparagraph is intended to ensure that the same amount is not

469 allowed for the tax purposes of this state as both a deduction

470 from income and a credit against the tax. This addition is not

471 intended to result in adding the same expense back to income

472 more than once.

473 12. The amount taken as a credit for the taxable year under

474 s. 220.193.

475 13. Any portion of a qualified investment, as defined in s.

476 288.9913, which is claimed as a deduction by the taxpayer and

477 taken as a credit against income tax pursuant to s. 288.9916.

478 14. The costs to acquire a tax credit pursuant to s.

479 288.1254(5) that are deducted from or otherwise reduce federal

480 taxable income for the taxable year.

481 15. The amount taken as a credit for the taxable year

482 pursuant to s. 220.194.

483 16. The amount taken as a credit for the taxable year under

484 s. 220.196. The addition in this subparagraph is intended to

485 ensure that the same amount is not allowed for the tax purposes

486 of this state as both a deduction from income and a credit

487 against the tax. The addition is not intended to result in

488 adding the same expense back to income more than once.

489 17. The amount taken as a credit for the taxable year

490 pursuant to s. 220.198.

491 18. The amount taken as a credit for the taxable year

492 pursuant to s. 220.1915.

493 19. The amount taken as a credit for the taxable year

18-00419-23 2023288__

494 pursuant to s. 220.197.

495 Section 5. Subsection (7) of section 624.509, Florida

496 Statutes, is amended to read:

497 624.509 Premium tax; rate and computation.—

498 (7) Credits and deductions against the tax imposed by this

499 section shall be taken in the following order: deductions for

500 assessments made pursuant to s. 440.51; credits for taxes paid

501 under ss. 175.101 and 185.08; credits for income taxes paid

502 under chapter 220 and the credit allowed under subsection (5),

503 as these credits are limited by subsection (6); the credit

504 allowed under s. 624.51057; the credit allowed under s. 220.197;

505 and all other available credits and deductions.

506 Section 6. (1) The Department of Revenue may, and all

507 conditions are deemed met to, adopt emergency rules under s.

508 120.54(4), Florida Statutes, for the purpose of implementing the

509 Main Street Historic Tourism and Revitalization Act.

510 (2) Notwithstanding any other law, emergency rules adopted

511 under this section are effective for 6 months after adoption and

512 may be renewed during the pendency of procedures to adopt

513 permanent rules addressing the subject of the emergency rules.

514 (3) This section shall take effect upon this act becoming a

515 law and expires July 1, 2024.

516 Section 7. This act applies to taxable years beginning, and

517 for qualified expenses incurred, on or after January 1, 2024.

518 Section 8. Except as otherwise expressly provided in this

519 act and except for this section, which shall take effect upon

520 this act becoming a law, this act shall take effect January 1,

521 2024.



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: February 22, 2023

I respectfully request that **Senate Bill #288**, relating to Florida Main Street Program and Historic Preservation Tax Credits be placed on the:

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

A handwritten signature in blue ink that reads "Nick DiCeglie".

Senator Nick DiCeglie
Florida Senate, District 18

File signed original with committee office

S-020 (03/2004)

3/14/23

Meeting Date
FIT

The Florida Senate APPEARANCE RECORD

288

Bill Number or Topic

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

Committee

Amendment Barcode (if applicable)

Name

MELISSA WYLLIE

Phone

850 224 8128

Address

906 E. PARK

Email

Mwyllie@fitrust.org

Street

TALLY

FL

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

FLORIDA TRUST FOR
HISTORIC PRESERVATION

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

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

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S-001 (08/10/2021)

3/14

Meeting Date

The Florida Senate APPEARANCE RECORD

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288

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Karen Thompson

Phone

863.280.8987

Address

P.O. Box 4125

Email

karenlwmainstreet@outlook.com

Street

Lake Wales

FL

State

33859

Zip

Speaking:

 For Against Information

OR

Waive Speaking:

 In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: SB 844

INTRODUCER: Senator Yarborough

SUBJECT: Sales Tax Exemption for Renewable Natural Gas Machinery and Equipment

DATE: March 13, 2023

REVISED: _____

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

I. Summary:

SB 844 exempts from the sales and use tax machinery and equipment used at a fixed location for the production, storage, transportation, compression, or blending of renewable natural gas.

The bill provides that purchasers of machinery and equipment qualifying for the exemption must furnish the vendor with an affidavit stating that the item to be exempted will be used for purposes specified in the exemption, unless the purchaser has self-accrual authority. The bill incorporates existing penalties for submitting a fraudulent claim.

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.5 million in Fiscal Year 2023-2024, with a recurring impact of \$700,000. The bill will reduce local revenues by \$400,000 in Fiscal Year 2023-2024, with a recurring impact of \$200,000.

The bill takes effect July 1, 2023.

II. Present Situation:

Florida Sales and Use Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services, and a 5.5 percent sales and use tax on the rental of commercial real estate.⁴ Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and

¹ Section 212.05(1)(a)1.a., F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.031, F.S.

credits applicable to certain items or uses under specified circumstances. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁵

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.⁶ A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202.”⁷ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered. Discretionary sales surtax rates currently levied vary by county in a range of 0.5 to 1.5 percent.⁸

Current law exempts from the sales and use tax purchases of machinery and equipment used at a fixed locations for specific purposes. For example, machinery and equipment used in the production of electrical or steam energy, to increase the output of new or expanding businesses performing spaceport activities, and for machinery and equipment used under federal procurement contracts.⁹ Most recently, machinery and equipment necessary to produce electrical or steam energy resulting from the burning of hydrogen or green hydrogen was exempted, as well as machinery and equipment necessary to produce green hydrogen.¹⁰

In general, the purchase of exempt machinery or equipment requires the purchaser to either obtain a temporary tax exemption certificate from the Department of Revenue (DOR), provide an affidavit to the seller detailing the exempt use of the item, or be issued by the DOR a refund after purchase was made.

Currently, there is no sales and use tax exemption for machinery and equipment used for the production, storage, transportation, compression or blending of renewable natural gas.

Renewable Natural Gas

Renewable natural gas is essentially made from biogas (the gaseous product of the decomposition of organic matter) that has been processed to purity standards and can be used as transportation fuel or liquefied natural gas. However, to fuel vehicles, the biogas must be processed to a higher purity standard resulting in the renewable gas having a higher content of methane than raw biogas, which makes it comparable to conventional natural gas. This makes the renewable natural gas suitable in applications that require pipeline-quality gas such as vehicles.¹¹

Three main sources of biogas are landfills, livestock operations and wastewater treatment sites. In landfills, the digestion process takes place in the ground rather than in an anaerobic digester,

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054(2)(a), F.S.

⁸ Florida Department of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2023*, at https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited March 8, 2023).

⁹ See s. 212.08(5), F.S.

¹⁰ Section 212.08(7)(ppp), F.S.

¹¹ United States Department of Energy, Alternative Fuels Data Center, *Renewable Natural Gas Production*, at https://afdc.energy.gov/fuels/natural_gas_renewable.html. (last visited March 3, 2023).

which is a series of processes in which microorganisms break down biodegradable material in the absence of oxygen.¹² As of 2021, there were 548 operational landfill gas projects in the country. At livestock operations, animal manure is collected and run through an anaerobic digester to stabilize and optimize methane production. The result is biogas that can be processed into renewable natural gas and used to fuel gas vehicles or produce electricity. As of 2022, there are 331 livestock farms utilizing anaerobic digester systems in the country, including three in Florida.¹³ At wastewater treatment plants, biogas is produced by digesting the solids removed in the wastewater treatment process. Approximately 1,300 wastewater treatment plants in the country have anaerobic digesters.¹⁴

III. Effect of Proposed Changes:

The bill exempts from the sales and use tax machinery and equipment used at a fixed location for the production, storage, transportation, compression, or blending of renewable natural gas.

The bill defines “renewable natural gas” as an anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater, which may be used as transportation fuel or for electric generation or is of a quality capable of being injected into a natural gas pipeline. The bill specifies that any reference to natural gas in Ch. 212, F.S., includes renewable natural gas.

The bill provides that purchasers of machinery and equipment qualifying for this exemption must furnish the vendor with an affidavit stating that the item or items to be exempted are for the production, storage, transportation, compression, or blending of renewable natural gas. Purchasers with self-accrual authority¹⁵ are not required to provide an affidavit; however, the purchaser must maintain all documentation necessary to prove the exempt status of purchases.

A person furnishing a false affidavit to the vendor in order to evade payment of the sales tax is liable for payment of the tax plus a mandatory penalty of 200 percent of the tax. A violation of this section is a third degree felony.¹⁶

The bill provides rulemaking authority to the Department of Revenue.

¹² Id.

¹³ United States Environmental Protection Agency, *Livestock Anaerobic Digester Database*, at <https://www.epa.gov/agstar/livestock-anaerobic-digester-database> (last visited March 7, 2023).

¹⁴ See supra note 11.

¹⁵ Section 212.183, F.S. The Department of Revenue is authorized to provide by rule for self-accrual of the sales tax under one or more of the following seven circumstances: where authorized by law for holders of direct pay permits; where tangible personal property is subject to tax on a prorated basis, and the proration factor is based upon characteristics of the purchaser; where the taxable status of types of tangible personal property will be known only upon use; for commercial renters where the purchaser rents from a number of independent property owners who, apart from rentals to the purchaser in question, would otherwise not be obligated to register as dealers; where the purchaser makes purchases in excess of \$10 million per year of tangible personal property in any county; when the purchaser makes purchases of promotional materials defined in s. 212.06(11), F.S., and at the time of purchase, the purchaser does not know whether the materials will be exported outside the state; and for commercial rentals where the purchaser, who is required to remit sales tax electronically pursuant to s. 213.755, F.S., rents from a number of independent property owners.

¹⁶ Section 212.085, F.S. A third degree felony is generally punishable by not more than five years in state prison and a fine not exceeding \$5,000. Sections 775.082 and 775.083, F.S.

The bill takes effect July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact.^{17,18} which is \$2.3 million or less for Fiscal Year 2023-2024.¹⁹

The Revenue Estimating Conference determined that the bill will reduce the authority that counties have to raise revenue from the local option sales tax by \$200,000 in Fiscal Year 2023-2024. Therefore, the mandates provision may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

¹⁷ FLA. CONST. art. VII, s. 18(d).

¹⁸ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited March 7, 2023).

¹⁹ Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited March 7, 2023).

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

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.5 million in Fiscal Year 2023-2024, with a recurring impact of \$700,000. The bill will reduce local revenues by \$400,000 in Fiscal Year 2023-2024, with a recurring impact of \$200,000.

B. Private Sector Impact:

The private sector will experience reduced costs associated with machinery and equipment used for the production, storage, transportation, compression, or blending of renewable natural gas due to the sales and use tax exemption provided in this legislation.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 212.08 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 Yarborough

4-00698-23

2023844__

A bill to be entitled

An act relating to a sales tax exemption for renewable natural gas machinery and equipment; amending s. 212.08, F.S.; defining the term "renewable natural gas"; providing a sales tax exemption for the purchase of certain machinery and equipment relating to renewable natural gas; requiring purchasers of such machinery and equipment to furnish the vendor with a certain affidavit; providing an exception; providing penalties, including a criminal penalty; authorizing the Department of Revenue to adopt rules; providing an effective date.

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

Section 1. Paragraph (v) is added to subsection (5) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(v) Renewable natural gas machinery and equipment.—

1. As used in this paragraph, the term "renewable natural gas" means anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater, which may be used as transportation fuel or

Page 1 of 2

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

4-00698-23

2023844__

for electric generation or is of a quality capable of being injected into a natural gas pipeline. For purposes of this chapter, any reference to natural gas includes renewable natural gas.

2. The purchase of machinery and equipment that is primarily used in the production, storage, transportation, compression, or blending of renewable natural gas and that is used at a fixed location is exempt from the tax imposed by this chapter.

3. Purchasers of machinery and equipment qualifying for the exemption provided in this paragraph must furnish the vendor with an affidavit stating that the item or items to be exempted are for the use designated herein. Purchasers with self-accrual authority pursuant to s. 212.183 are not required to provide this affidavit, but shall maintain all documentation necessary to prove the exempt status of purchases.

4. A person furnishing a false affidavit to the vendor for the purpose of evading payment of the tax imposed under this chapter is subject to the penalty set forth in s. 212.085 and as otherwise provided by law.

5. The department may adopt rules to administer this paragraph.

Section 2. This act shall take effect July 1, 2023.

Page 2 of 2

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



The Florida Senate

Committee Agenda Request


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

Subject: Committee Agenda Request

Date: March 7, 2023

I respectfully request that **Senate Bill #844**, relating to Sales Tax Exemption for Renewable Natural Gas Machinery and Equipment, be placed on the:

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



Senator Clay Yarborough
Florida Senate, District 4

The Florida Senate

3/14/23

APPEARANCE RECORD

844

Meeting Date

Bill Number or Topic

Finance & Tax

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

Committee

Amendment Barcode (if applicable)

Name Dale Calhoun

Phone 8506810496

Address 201 S Monroe St Unit A

Email dale.calhoun@floridagas.org

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Natural Gas Association

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

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

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S-001 (08/10/2021)

3/14/2023

Meeting Date

The Florida Senate APPEARANCE RECORD

SB 844

Bill Number or Topic

F47

Committee

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

Amendment Barcode (if applicable)

Name

JACK CORY

Phone

850-893-0995

Address

730 East Ford Ave

Email

JACKCORY@PACONSULTANTS.COM

Street

Jacksonville

FL

32311

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

BRIGHTMARK

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

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

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

March 14, 2023

SB 844

Meeting Date

Bill Number or Topic

Finance & Tax

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

Committee

Amendment Barcode (if applicable)

Name **Carolyn Johnson**

Phone **850-521-1200**

Address **136 S. Bronough Street**

Email **cjohnson@flchamber.com**

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chamber of Commerce

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

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

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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3/14/2023

Meeting Date

SB 844

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

VICTORIA PRICE - Chesapeake Utilities

Phone

850 - 382 - 4153

Address

310 West College Ave

Email

vprice@chpk.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

Chesapeake Utilities Corporation

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

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The Florida Senate

APPEARANCE RECORD

SB 844

Meeting Date

Finance and Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Tanner Warwick

Phone

Address

516 N Adams St

Email

Twarwick@aif.com

Street

Tallahassee

City

FL

State

32301

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Associated Industries of Florida

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

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

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

The Florida Senate
APPEARANCE RECORD

3/14/23

Meeting Date

F&T 37 SB

Committee

844

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name **David Cullen**

Phone **941-323-2404**

Address **2838 Little Deal Rd**

Email **cullenasea@gmail.com**

Street

Tallahassee

FL

32308

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Sierra Club Florida

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

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

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

S-001 (08/10/2021)



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations Committee on Education, *Vice Chair*
Commerce and Tourism
Education Postsecondary
Education Pre-K -12
Finance and Tax
Fiscal Policy
Regulated Industries
Rules

SENATOR SHEVRIN D. "SHEV" JONES

District 34

March 14, 2023

Hon. Blaise Ingoglia
Chair, Florida Senate Committee on Finance and Tax
312 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chair Ingoglia,

I respectfully request an excused absence from the sitting of the Committee on Finance and Tax scheduled for today, Tuesday, March 14, 2023.

Thank you in advance for your consideration of this request. If I may be of assistance to answer any questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

A handwritten signature in blue ink, appearing to be "Shev Jones".

Shevrin D. "Shev" Jones
Florida State Senator – Senate District 34

REPLY TO:

- Capitol Office, 218 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 · (850) 487-5034
- District Office, 606 NW 183rd Street, Miami Gardens, FL 33169 · (305) 493-6002

Website: www.flsenate.gov/Senators/S34

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

CourtSmart Tag Report

Room: SB 37

Case No.:

Type:

Caption: Finance and Tax Committee

Judge:

Started: 3/14/2023 11:01:20 AM

Ends: 3/14/2023 11:35:02 AM

Length: 00:33:43

11:01:21 AM Chair Ingoglia calls meeting to order
11:01:32 AM Roll Call
11:01:45 AM Quorum is present
11:02:20 AM Chair Ingoglia recognizes Robert Babin to introduce committee staff
11:04:20 AM Take up CS/SB 284 Energy
11:04:32 AM Take up amendment barcode 808450
11:05:24 AM Chair Ingoglia recognizes Senator Brodeur to explain amendment
11:06:10 AM Take up amendment barcode 212648
11:06:24 AM Chair Ingoglia recognizes Senator Brodeur to explain amendment
11:06:35 AM Action on amendment to the amendment recorded
11:06:48 AM Question by Senator Berman
11:07:27 AM Answer by Senator Brodeur
11:08:10 AM Action on amendment recorded, back on bill
11:08:17 AM Public Appearance by David Cullen of Sierra Club
11:08:42 AM Public Appearance by Michael Weiss
11:08:45 AM Public Appearance by Crystal Stickle of Florida Solar Energy Industries Association
11:08:47 AM Public Appearance by Dale Calhoun of Florida Natural Gas Association & Propane Association
11:08:58 AM Chair Ingoglia recognizes Senator Brodeur to close
11:09:10 AM Roll Call SB 284
11:09:21 AM Vote Recorded
11:09:44 AM Take up SB 288 Florida Main Street Program and Historic Preservation Tax Credits
11:10:05 AM Chair Ingoglia recognizes Senator DiCeglie to explain bill
11:10:40 AM Take up amendment barcode 366490
11:10:50 AM Chair Ingoglia recognizes Senator DiCeglie to explain amendment
11:11:11 AM Question by Senator Pizzo
11:11:24 AM Public Appearance by Dale Calhoun of FL Natural Gas
11:11:47 AM Action on amendment recorded, back on the bill
11:12:15 AM Public Appearance by Mellissa Wyllie of Florida Trust for Historic Preservation
11:13:59 AM Question by Senator Berman
11:14:07 AM Answer by Melissa Wyllie
11:15:19 AM Public Appearance by Karen Thompson
11:15:31 AM Chair Ingoglia recognizes Senator DiCeglie to close
11:15:41 AM Roll Call SB 288
11:15:48 AM Vote recorded
11:15:53 AM Take up SB 114 Tax exemption for Diapers and Incontinence Products
11:16:27 AM Chair Ingoglia recognizes Senator Book to explain bill
11:16:42 AM Public Appearance by Jonathan Webber of SPLC Action Fund
11:17:12 AM Public Appearance by Chris Hansen of Consumer Healthcare Products Association
11:17:16 AM Public Appearance by Iyvone Fernandez of AARP
11:17:27 AM Public Appearance by Barbara Devane of FL Now
11:17:32 AM Public Appearance by Vivian Lyte- Johnson
11:17:37 AM Public Appearance by Yolanda Russell
11:17:40 AM Public Appearance by Caitlyn Clibbon of Disability Rights Florida
11:17:48 AM Chair Ingoglia recognizes Senator Book to close
11:18:02 AM Roll Call SB 114
11:18:17 AM Vote recorded
11:18:21 AM Take up SB 844 Sales Tax Exemption for Renewable Natural Gas Machinery and Equipment
11:19:04 AM Chair Ingoglia recognizes Senator Yarborough to explain bill
11:19:58 AM Question by Senator Berman
11:20:04 AM Answer by Senator Yarborough
11:20:12 AM Question by Senator Berman
11:20:40 AM Answer by Senator Yarborough

11:20:48 AM Question by Senator Berman
11:21:47 AM Answer by Senator Yarborough
11:21:58 AM Public Appearance by Dale Calhoun of Florida Natural Gas Association
11:22:35 AM Public Appearance by Jack Cory of Brightmark
11:22:42 AM Public Appearance by Carolyn Johnson of Florida Chamber of Commerce
11:22:46 AM Public Appearance by Victoria Price of Chesapeake Utilities Corporation
11:22:51 AM Public Appearance by Tanner Warwick of Associated Industries of Florida
11:22:53 AM Public Testimony by David Cullen of Sierra Club
11:23:17 AM Question by Senator Pizzo
11:24:15 AM Answer by David Cullen
11:24:49 AM Question by Senator Pizzo
11:25:03 AM Answer by David Cullen
11:25:43 AM Question by Senator Pizzo
11:26:20 AM Answer by David Cullen
11:26:32 AM Question by Senator Pizzo
11:26:54 AM Answer by David Cullen
11:27:15 AM Comment by Senator Pizzo
11:28:00 AM Comment by Senator Albritton
11:29:31 AM Chair Ingoglia recognizes Senator Yarborough to close
11:29:49 AM Roll Call SB 844
11:30:16 AM Vote recorded
11:30:20 AM Take up SB 116 Taxation of Investigative Services
11:30:42 AM Chair Ingoglia recognizes Senator Rodriguez to explain bill
11:31:40 AM Barney Bishop of FL Smart Justice
11:31:48 AM Public Appearance by Cynthia Henderson of Florida Association of Licensed Investigators
11:31:56 AM Chair Ingoglia recognizes Senator Rodriguez to close
11:32:08 AM Roll Call SB 116
11:32:32 AM Vote recorded
11:32:35 AM Take up SB 278 State Estate Tax
11:32:35 AM Chair Ingoglia recognizes Senator Rodriguez to explain bill
11:32:51 AM Take up amendment barcode 885972
11:33:05 AM Chair Ingoglia recognizes Senator Rodriguez to explain amendment
11:33:18 AM Action on amendment recorded
11:33:40 AM Public Appearance by Martha Edenfield of Real Property, Probate and Trust Law Section of the FL Bar
11:33:45 AM Chair Ingoglia recognizes Senator Rodriguez to close
11:34:04 AM Roll Call SB 278
11:34:10 AM Vote recorded
11:34:17 AM Senator Hutson moves
11:34:48 AM Meeting Adjourned